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In This Issue

Office Standards

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BUSINESS EDUCATION FORUM

ERWIN M. KEITHLEY — *Issue Editor*
HOLLIS P. GUY — *Executive Editor*
KATHARINE CHRISTIE — *Art Editor*

HEADQUARTERS NOTES

Washington, D. C.—May—Plans are nearing completion for the summer meetings of the National Council for Business Education and the UBEA Representative Assembly. The convention committee, headed by Earl Nicks of the Mountain-Plains Business Education Association, is working diligently to provide Council members and Assembly delegates a program filled with professional and social activities. Make your reservation now for room accommodations at the Albany Hotel in Denver, Colorado, for the joint meetings of the UBEA Representative Assembly and the M-PBEA.

● The first national convention for FBLA chapters will be held in Chicago on May 30-31, 1952. Headquarters for the convention will be the Conrad Hilton Hotel (formerly the Stevens). A number of chapters are expected to send representatives to the Chicago convention, and each state chapter will have voting delegates present for the business sessions.

● The ISBE meeting in New York and Washington promises to be a memorable one in many respects. Admission tickets for the lectures will be available, but only the delegates from abroad and delegates from the 51 UBEA affiliated associations can be accommodated on the tours, luncheons, and dinners. If you have been named a delegate to this meeting, or if you wish to have your name placed on the alternate list, and have not filled out the application form, please secure your copy of the form immediately from Hamden L. Forkner, Teachers College, Columbia University, New York 27, New York.

● If you travel or if you remain at home during the summer vacation, you will find a business education conference in one of the colleges or universities near you. A day or two spent with other business teachers in discussing classroom and professional problems will prove valuable now and in the years ahead.

● As this issue of the Forum goes to press, the House Committee on Appropriation his released the following statement in Report No. 1620 concerning Federal funds recommended for appropriation under the George Barden Act: "*Promotion and further development of vocational education.*—The amount of $18,223,361 is recommended for this activity, a cut of $900,000 from the estimate resulting from eliminating the entire amount requested for 'distributive education.'" The report states further that under present conditions the Federal Government should not be called upon to provide funds for training certain types of sales personnel.

As a result of the recommendation contained in another section of the Report the Vocational Division of the U. S. Office of Education reduced its staff. Unfortunately, the position of Chief of the Business Education Service was abolished and the other three professional staff members of that Service were transferred to another branch of the Vocational Division.

A UBEA committee composed of several leading business educators swung into action immediately. This committee is doing everything possible to assist the U. S. Office of Education to work out a plan whereby facilities will be provided for continued service to the total program of business education.

Hollis Guy

UBEA Executive Secretary

the bulletin board

SOUTHERN WORKSHOP

An inter-quarter Workshop in Business Education has been scheduled for June 9-14 at **George Peabody College for Teachers.** Two hours credit can be earned.

Business teachers interested in enrolling in the workshop may secure information concerning the program from Theodore Woodward, Head, Department of Business Education, George Peabody College for Teachers, Nashville, Tennessee.

WORKSHOP CANCELLED

The Business Education Workshop scheduled for June 9-29 at Louisiana State University has been cancelled. The Caribbean Cruise beginning on July 5 will leave New Orleans as scheduled.

THIRTEENTH ANNUAL CONFERENCE

The 1952 Business Education Summer Conference of **New York University** will be held on Wednesday, July 23, in LaGuardia Hall. The general theme for this conference will be "Business and the Secondary School Curriculum."

An outline of the conference program may be obtained from Paul S. Lomax, School of Education, New York University, Washington Square, New York 3, New York.

PENNSYLVANIA STATE COLLEGE CONFERENCE

August 1 and 2 are the dates for the summer conference sponsored by **Pennsylvania State College.** "Clerical Training in the High School" will be the theme.

For information write to James E. Gemmell, School of Education, Pennsylvania State College, State College, Pennsylvania.

AUDIO-VISUAL AIDS WORKSHOP

Two semester hours of credit may be earned at the Audio-Visual Aids Workshop in Business Education sponsored by Kansas State Teachers College. Sessions will be held from June 9 through June 20. Reservations are being made now for the summer tour which leaves Kansas State Teachers College on August 3. The group will visit leading industries in the vicinities of Chicago and Detroit before returning to the campus.

For details concerning the two activities, write to E. C. McGill, Head, Department of Business and Education, Kansas State Teachers College, Emporia, Kansas.

WORKSHOP ON ECONOMIC EDUCATION

Through contributions from business representatives and through assistance from the Joint Council on Economic Education, San Francisco State College will sponsor a three-weeks workshop on "Economic Education." The purposes of this workshop will be: (a) To give teachers a clear overview of the American economic system, (b) To assist teachers in the preparation of suitable instructional materials that will be functional and useful at the secondary school level, (c) To encourage maximum community support for and participation in programs of economic education. Participants in this workshop will be limited to 80 teachers, curriculum specialists, supervisors, and administrators from junior and senior high schools and junior colleges in Northern and Central California and neighboring states. Students selected for this workshop may enroll for either three units of graduate credit or participate on a noncredit basis. Registration will be on the basis of written application data, recommendations, or interviews. Living expenses for the three-week period will be provided.

For further information write to S. Joseph DeBrum, Director of Workshop on Economic Education, San Francisco State College, San Francisco 2, California.

SOUTHWESTERN CONFERENCE

Tulsa University will sponsor a summer conference on Saturday, June 14. All inquiries should be addressed to Clyde I. Blanchard, Department of Business Education, Tulsa University, Tulsa, Oklahoma.

CLINIC FOR BUSINESS TEACHERS

The **University of Houston** has arranged a special clinic to be devoted to the problems and techniques in teaching typewriting. The sessions will be held on the afternoons of June 17-19. One session will feature the teaching of electric typewriting.

Write to Eugene H. Hughes, Dean, School of Business Administration, University of Houston, Houston, Texas, for information concerning the program.

SOUTHWEST MISSOURI CONFERENCE

The Commerce Department at the **Southwest Missouri State College,** Springfield, Missouri, will conduct a three-day summer conference for in-service business teachers on June 4, 5, and 6.

For further information write W. V. Cheek, Head, Commerce Department, State College, Springfield, Missouri.

BUSINESS EDUCATION FORUM

Northwestern University and the **Chicago Area Business Education Association** have selected "A Short Course With Business Leaders" as the theme for the eighth annual summer forum. Meetings will be held at Scott Hall (Evanston Campus) on July 10 and 11. Current business-economic problems will be discussed by a number of outstanding businessmen.

For information concerning the forum, write to Albert C. Fries, Director of Business Education, Northwestern University, Evanston, Illinois.

BUSINESS EDUCATION CONFERENCE

The first summer conference to be sponsored by **Iowa State Teachers College** has been scheduled for August 1 and 2. Discussions will be devoted to cooperative part-time work experience programs for secondary-school pupils in the business occupations. The conference has been planned for business teachers, coordinators, and administrators.

For details concerning the program, write to Lloyd V. Douglas, Department of Business Education, Iowa State College, Cedar Falls, Iowa.

ANNUAL CONFERENCE

The **University of Pittsburgh** will sponsor its annual Business Education Conference on July 16, 17, and 18. A complete announcement concerning the program may be obtained from the office of D. D. Lessenberry, School of Education, University of Pittsburgh, Pittsburgh, Pennsylvania.

SIXTEENTH ANNUAL REGIONAL SUMMER CONFERENCE

An "Early Bird Coffee and Chatter Session" on June 13 will open the summer conference at Oklahoma A. and M. College. Plans include general and sectional meetings, a luncheon, and picnic. Reservations for room accomodations in the Union Club (a 70-room hotel located on the campus) should be made well in advance of the date for the conference.

For further details write to Robert A. Lowry, Department of Business Education, Oklahoma A. and M. College, Stillwater, Oklahoma.

THE IMPORTANCE OF UNDERSTANDING BUSINESS POLICY

Business policy has a vital effect upon the personal lives of office workers. A general understanding of such policy can contribute to the effectiveness of the individual and make him a happier person as well as bring about an improvement in the general status of the work of the office.

Technical efficiency usually leads to economic rewards. However, broader understanding is essential to individual and group effectiveness and to ultimate leadership in business. Orientation to the basic principles underlying the formulation and application of business policy can lead to intelligent evaluation on the part of the individual of his particular responsibilities in an economic organization. A general awareness of the objectives of business enterprise and an understanding of the necessity for directives which guide thought and action toward the accomplishment of these objectives are necessary essentials to efficient employeeship. Thus it seems desirable that prospective office workers have an opportunity to evaluate some of the phases of the policy problem in order that they may develop better basic understandings of business.

Policy which relates to human relations will have the greatest effect upon office workers. Those preparing to enter business should be acquainted with the nature and operation of the common personnel policy and practice under which they will work. They should be aided to understand that such policy is generally reasonable and necessary as a means of directing their everyday business lives.

The economic system which exists in America today is in need of young people who know more than the skills of the jobs which they hold. Thorough understanding of the principles of business operation is essential to the development of a more complete competence than skills alone can provide.

The task of creating opportunities for prospective workers to learn about business policy is a responsibility of major importance. Conscious effort is urgently needed on the part of *all* business teachers, who, because of their usual background of education in economics, business administration, and business education are in a unique position to do the job.

ERWIN M. KEITHLEY, *Issue Editor*

THE Forum

The Significance of Business Policy

There can be no effective performance of the policy control function until we have some procedure for policy evaluation.

By RALPH C. DAVIS*
Ohio State University
Columbus, Ohio

The term *business policy* means different things to different people. To some executives it is synonymous with business procedure. To others it means a plan. It suggests to some a quality standard of executive performance. Other people attach other meanings to it. A term that means all things to all people cannot have much significance for anyone.

This writer does not presume to determine for American business what meanings and significances should be attached to this term. He proposes merely to present his point of view in connection with the following questions:

1. What is policy?
2. What are its functions?
3. What are the principal phases of the problem?
4. Who makes policy?
5. What is the relation of the policy problem to office management?

What is Policy?

A policy may be defined as a statement of principles and related rules of action that serves as a directive for thought and action in the accomplishment of certain objectives. General policy statements consist usually of broad, fundamental business principles. The reason for the inclusion of some statement of objectives will be apparent shortly, because objectives must guide general executives in the work of long-range planning as well as other work of administrative management.

Minor policies consist largely of rules and regulations. They must guide departmental executives and operative employees in the accomplishment of their assignments. Rules tend to be restrictive. They must be at this level. The job of the operative executive is concerned largely with the control of operative performance. There are other grades of business policy between these organizational levels.

*Mr. Davis is professor of business organization in the College of Commerce at Ohio State University. He is a well-known industrial engineer, author, and management consultant.

A business principle may be any statement that is generally accepted as true which sets up some meaningful relationship between business objectives on the one hand and business functions and factors on the other. The basic factors in the performance of business functions are, of course, capital and labor. It is evident that a policy decision may affect fundamentally the ability of the organization to accomplish its objectives. It can affect greatly the competitive position of the organization and every component of it. A bad policy decision may have no visible effects immediately. It can be ruinous ultimately. Business policy derives its basic importance from this fact.

Functions of Sound Policy

Sound policy makes some important contributions in its own right. It tends, for example, to prevent deviations from planned courses of action. It insures consistency in action over a period of time. It promotes intelligent cooperation. It fosters an intelligent exercise of initiative. It is difficult, in fact, to understand how any great amount of effective cooperation and initiative can develop in the absence of a statement of sound policies that are generally understood and accepted. Such a body of policy facilitates both formal and self coordination. It provides a guide for determining equitable personnel relations. It is a morale factor in consequence. It furnishes a basis for determining the quality of executive action. It provides a guide for thinking in future planning. It is the function of sound policy to make such contributions.

The problem of policy-making, like any other, can be broken down into its elements. An arrangement of these elements in the normal order of performance provides a general method of approach to the function of policy-making. It does not result in any magic formula, however. Policy-making requires the best brains in the organization.

"A policy is a statement of principles which serve as directives in accomplishing objectives."

Phases of the Policy Problem

The writer regards the following as the principal phases of the policy problem:

Policy Formulation. Policy formulation is basically the function of deciding what are the controlling principles underlying the accomplishment of certain objectives. It is not planning, however. We may be guided in specifying a basis of action, for example, by policies that were determined months or years ago, provided that they are still in effect.

Policy Promulgation. A policy can make little contribution, however, if no one knows that it exists or of what it consists. So knowledge of the intent and content of each policy should be made available to everyone who should be guided by it. There is no good reason why policies should be regarded as top secret, provided that they are sound. Progressive concerns usually formulate simple, understandable statements of their policies. They reduce them to writing, bring them together in policy manuals, and distribute these manuals widely, both inside and outside their organizations. Sound policies are an important factor in good business relations, whether these be public relations, customer relations, supplier relations, labor relations, investor relations, or any other relations.

Policy Education. It does not follow that the formulation and promulgation of a sound, simple, understandable statement of policy automatically assures a satisfactory understanding of it. It is surprising, sometimes, how many people on lower echelons can attach so many different meanings to such a statement. An intelligent application by subordinates of policies which they do not understand is most unlikely.

Various means of overcoming this difficulty have been used, such as conferences for the clarification of new policies. Policies and policy problems may be included in these conference training programs. Articles on current operating problems of general interest appear frequently in company periodicals. They should and sometimes do bring out the significance of the controlling policy in the case.

Policy Acceptance. An effective use of these methods does not result necessarily in policy acceptance. A person may understand and comply with an official policy without believing in its soundness. This may be the case with respect to his personal interests or the organization's interests. The result may be merely some degree of lip service to the policy. Effective application of a policy depends on the extent to which there is willing acceptance, as well as intelligent understanding of it. Good discipline may be defined as a condition of voluntary conformity with those rules and regulations that are necessary for a successful accomplishment of the organization's mission. It is an effect of good morale. A policy may act as a morale depressant when it is not accepted by the organization. For these reasons, some executives try to get as many people on lower echelons to participate in policy formulation as possible.

Policy Application. Policy application means just what it says. It is the use of policies that have been determined by proper authority in conducting the work of the organization. It may be the executive work of planning, organizing, and controlling the activities of subordinates, or it may be the work of an operative employee. Policies must actually be used as guides for thought and action in either case, or they have little significance.

Policy Interpretation. Conditions are changing continuously in American business—it is competitive and progressive. Questions arise frequently concerning the meaning and significance of a particular policy, as it applies to a current condition or project. The subordinate has a right to an adequate answer to such questions. Policy interpretation is a responsibility of leadership anywhere, and at every organizational level.

Policy Control. Though the work of performing the preceding phases of policy-making may have been superior, it is still quite possible to have a policy failure. Executives are not omniscient. They cannot always foresee everything that may develop in a future situation. This is one reason why a top management policy in a big organization is usually a very broad, basic generalization. It can happen easily that major or minor policies, developed under such top policies, may fail to perform as anticipated as new situations unfold. This is not necessarily the fault of anyone. The particular policy must be modified nevertheless.

A successful organization is usually a growing one. Organizational growth should be a natural result of good work in serving the public. In a growing organization, new groups are formed within the organization, new jobs come into existence, and new people are added to the payroll. There may not be the same understanding and acceptance of old policies among new people. There are many other reasons why good policies may not remain good as we progress. Therefore, policy control is an important policy-making function.

There are various ways of evaluating the performance of a policy. Most of them are well known. Sometimes in executive conferences it is discovered that certain policies are not working well. The staff executives on higher levels are in frequent contact with their corresponding numbers on lower echelons. They should be competent in the ability to evaluate policies that affect

"Almost everyone participates directly or indirectly in policy formulation."

their functions. The difficulty is, of course, that they may have recommended the policies originally. There are many other means for checking the quality of policies and their application. Which ways to use is a management decision. We can summarize, nevertheless, with an obvious truism: There can be no effective performance of the policy control function until we have some procedure for policy evaluation. Policy control returns us to policy formulation when policies are not working satisfactorily.

Responsibility for Policy-Making

The business organization is primarily an economic institution. It is managed largely by executive employees. Their authority is derived from the right of private property, in non-socialist societies. This is an individual right under a Christian theology. The authority to modify or restrict the exercise of this right is delegated by the individual citizen to his elected representative in a democratic government. In effect, therefore, the right of owners to engage in private enterprise is received by delegation from organized society. It is redelegated in the form of executive and operative authority to their employees.

There is, or should be, an antecedent obligation that validates the exercise of any right. The owners of a private business have a responsibility to serve, economically and effectively, the legitimate needs and desires of their customers. They are expected to give these customers what they want, when and where they want it, at a fair price under conditions of free competition. The citizen in a democracy has the right of freedom of choice in the market place. He cannot be required to buy your gadget. He can buy your competitor's gadget, if he feels that he can get better value from it.

The primary objective of the business organization is, accordingly, an economic service to the public. A profit is a legitimate and necessary objective of businessmen. It is a collateral business objective, however. So is the desire of an employee, whether executive or operative, for such personal benefits as good salaries, wages, working conditions, prestige, security or any other values that he wants for himself. Business institutions do not exist primarily for the personal benefit of owners or their employees. This proposition has been proved beyond reasonable doubt by socialist countries which have progressed to higher degrees of state capitalism. Where does this take us in the field of business policy?

It is evident that there are conditions under which owners, or their managers, can have no final rights of decision with respect to policy problems. They are found when the primary purpose of a policy is to establish a sound, satisfactory relationship between the service objectives of the organization and the collateral objectives of persons within or associated with it.

The writer has received recently a copy of a policy manual from a well-known manufacturing organization. It states the policies that it proposes to follow in its dealings with its sources of supply. It does not state any purchase procedures. It suggests, at the end, certain policies that would improve supplier-customer relations, in its opinion, if they were observed by suppliers. This is all that it can do. The source of supply is a free enterprise also.

The writer also has a job evaluation and administration manual that is signed by executives of a well-known manufacturing concern and local officers of a national labor organization. The third subject in the table of contents is job evaluation policy. The employee has a personal property right in his services. Job evaluation affects the conditions of purchase and sale of his services. A unilateral policy decision in such a case could not furnish a sound basis for a contractual relationship until accepted by union representatives. The more valuable the personal services, however, the more the individual prefers to sell his services individually. The same general principle holds, nevertheless.

What are the conditions under which owners, or their managers, can have final rights of decision on policy problems? They are found when the primary purpose of a policy is to establish a basis for a sound, satisfactory relationship between the service objectives of the organization and the service objectives of the various individuals and groups who compose it. Each individual must have such an objective, whether he is the head of a company, a division, a department, a section, a branch, or a unit. Otherwise, there is little excuse for his place on the payroll. The modern tendency is to delegate and decentralize as much as possible. We find general executives making general policy. We find department heads formulating rules for their subordinates. We apply the principle of participation as widely as practicable. So who makes policy? Almost everyone may participate indirectly. The group that participates directly at each level may be limited to a few by the mechanics of policy formulation.

Relation to Office Management

An office organization does not produce salable values directly. It does supply to the line and other staff organizations certain values that are necessary for their operations. Office organizations are composed of people, obviously. These people also have their personal objectives. There is nothing that has been said concerning the general policy problem that cannot be applied specifically to the office policy problem, with appropriate modifications.

"Business teachers should use job descriptions in building courses of study."

Business Policies Relating to Job Classification

Job descriptions and job classifications may be used by management to determine job sequences or lines of advancement for office employees.

By THEODORE WOODWARD*
George Peabody College for Teachers
Nashville, Tennessee

Job classification is a familiar term to business management but not so well-known to business teachers generally. A more than casual knowledge of the meaning and purposes of job classification and its use as an instrument of business policy would seem to be desirable as a part of the non-technical preparation of a business teacher, whatever his subject matter interest. Certainly, it should enable him to prepare his pupils for entrance into business. The purpose of this article is to discuss briefly some of the aspects of job classification, with particular reference to office jobs.

What is Job Classification?

Job classification is an arrangement, or grouping, of jobs into classes, or levels, upon the basis of certain pre-determined factors. The factors usually included are: nature and difficulty of the work, responsibility involved, education and experience necessary and desirable, and the qualifications or preparation needed for successful performance of the work. Jobs which have similar composite ratings in terms of the factors are placed in the same classification, without regard to department, and carry the same pay range. Within each classification there may be a number of steps or pay differentials, so that an employee may receive an increase in pay without receiving a higher job classification.

The number of job classifications within a particular office depends upon the range of jobs from the lowest ranked job to the highest; for example, from office boy to office manager. For management purposes, however, it is better not to have too fine a gradation within classifications.

Although many small concerns use job classifications, they are more prevalent among the medium-sized and large companies. The use of job classifications in itself does not guarantee good management; indeed, many well-organized, large companies do not use them.

There are many methods used in determining job classifications and in determining which jobs should be placed in each classification. Detailed descriptions of these methods may be found in textbooks on office management, job evaluation, industrial relations, personnel administration, and business management.

Job Descriptions

Scientifically constructed job classifications are based upon accurate job descriptions, although a firm may have one without the other. Job classification without job descriptions is based, presumably, upon the considered judgment of management as to the relative value of various jobs in the organization.

A job description usually includes the job title, a listing of the duties and responsibilities of the job, desirable qualifications and preparation of the employee assigned to the job, and an indication of the jobs from which and to which promotion may be made.

The following is an example, in condensed form, of the job description for Clerk-Stenographer:

NATURE OF WORK: Clerical, general stenographic, and typing work. DUTIES AND RESPONSIBILITIES: Takes dictation and transcribes notes; transcribes from dictation machine; types letters and reports; composes simple or routine letters; indexes and files office correspondence and reports; answers telephone. QUALIFICATIONS: Neat appearance; accuracy in typewriting; thorough knowledge of business English and spelling; ability to follow written and oral instructions; ability to use the adding machine; ability to take dictation in shorthand and transcribe it accurately; pleasing telephone voice; friendly manner; pleasing personality; graduation from a four-year high school, including business training, or from high school plus college training. PROMOTION FROM: Junior clerk-stenographer. PROMOTION TO: Senior clerk-stenographer.

*Dr. Woodward is head of the Department of Business Education at George Peabody College for Teachers. He is a past president of the Nashville Chapter of the National Office Management Association. Dr. Woodward is a member of the UBEA Executive Board.

"Job description is a tool of management."

Job descriptions not only are necessary for comparison of jobs for classification purposes, but, they have other uses. They may be used by the employment office in the hiring of new workers, by the management in the determination of promotion sequences and the construction of promotion charts, and by the employee in informing himself of the duties of jobs in higher classifications. Business teachers, too, may use job descriptions in building courses of study, in guidance, and in the enrichment of existing instructional materials.

Business Policies and Job Classification

A business policy may be defined as a course of action or principle settled upon by a specific company as a guide in making decisions. If a company decides to construct and adopt a job classification for its office jobs, then it becomes company policy to be bound by the limitations which the use of the classification imposes. Increasing use of the scientific approach to the solution of office and personnel problems, impelled somewhat by forces both within and without business today, requires management to be objective in the administration of wage, salary, and related policies. Job classification represents one means by which a greater degree of objectivity and impartiality may be obtained in the formulation and administration of these policies. Many union contracts require the development of job descriptions and job classifications as a means of determining objective bases for establishing salary and wage scales and lines of advancement.

To an employee, a promotion to a higher classification, a transfer to a more desirable or to a less desirable job, or an increase in salary is a matter of serious concern. Whether management wills it or not, employees themselves make comparisons of their jobs with others in terms of work load, responsibility, pay, and promotion opportunities. The use of job classifications enables management to deal more equitably with these matters. The salary and personnel policies of a company which does not use job classifications, however, may be just as fairly and equitably determined and executed as a company which does use them. Job classifications in themselves do not remedy mismanagement.

Job Sequences

Job descriptions and job classifications may be used by management to determine job sequences or lines of advancement for office employees. Job descriptions provide an opportunity to study common duties and responsibilities in a vertical arrangement of jobs and to delineate a logical sequence. The following is an example of a simple job-to-job sequence: junior clerk-typist, clerk-typist, junior clerk-stenographer, clerk-stenographer, senior clerk-stenographer, and finally secretary.

Many companies, however, prefer to use job classifications as guides for job sequences rather than a specific job-to-job arrangement. The reasoning here is that any one of a number of jobs in a lower classification may provide adequate training and experience for any one of a number of jobs in a higher classification. This practice, too, allows management somewhat greater latitude in selection. Furthermore, to say that an employee must be promoted along a narrow, job-to-job channel may unnecessarily limit his opportunities. The following is a condensed example of a job classification which might be used in place of a specific job sequence:

Office Manager
Department Head

Chief Production Clerk, Chief Credit Clerk, Chief Voucher Clerk, Senior Accounting Clerk, Senior Cost Clerk, Senior Order Clerk

Accounts Payable Clerk, Junior Accountant, Production Clerk, Voucher Clerk, Stock Control Clerk, Sales Analysis Clerk, Senior General Clerk, Shipping Clerk

Price Clerk, Assistant Production Clerk, Junior Order Clerk, Invoice Clerk, Poster, Junior Cost Clerk, Junior General Clerk, Junior Accounting Clerk, Junior Credit Clerk
File Clerk, Receptionist, Utility Clerk, Clerk Trainee

If it is the policy of a company to inform its employees of the jobs in various classifications and the opportunities for promotion, the ambitious employee may prepare himself for promotion to a particular job.

Job Classification Not a Substitute for Poor Management

Although job classification is a tool of management, it does not solve all of management's problems; nor does it satisfy the employee who feels that a high degree of efficiency earns a higher classification. Job classification alone will not correct poor internal organization, incompetent supervision, or inefficient work; and the classification of a job is determined by the job itself, not by the efficiency of the employee.

Classroom Use of Job Classifications

Information about job descriptions and job classifications may be used in guidance and vocational business classes, especially in those of the senior year. Students going into business jobs will be able to adjust themselves more quickly and possess a better morale if they know that their jobs receive equal pay with others of similar difficulty and responsibility, and that promotions and pay increases are determined on an objective basis. A knowledge of job sequences and the kinds of jobs at various levels in the organization is of value to a student in the selection of a beginning job and as a guide in the preparation for advancement.

"The work simplification pattern provides a practical approach for the improvement of a method."

Work Simplification Applied to Office Management

Work simplification is usually defined as the organized application of common sense to finding better and easier ways of doing work.

By **JOSEPH D. CARRABINO***
University of California
Los Angeles, California

Work simplification is usually defined as the organized application of common sense to finding better and easier ways of doing work. The terms motion study and methods analysis are sometimes used synonymously to express the philosophy and techniques of work simplification which have the objective of getting more and better work done in less time and with less effort by making the most effective use of the manpower, materials, and equipment available.

The fundamental principle behind work simplification is that the number of units of work that a person on manual operations can produce in a given time is dependent on two main factors: (a) the speed of muscular movements or the effort level of the worker, and (b) the method of doing the task. Hence, it follows, that by improving the method or motion pattern required to perform a given operation it is possible to increase the output of the worker without increasing his effort level.

Work simplification had its beginning about 1885 when Frank B. Gilbreth began investigations to find the "one best way" of performing the task of bricklaying. He and his wife Lillian M. Gilbreth pioneered in this field and developed many of the principles and techniques which are being adopted by business today at an increasingly rapid rate. Most of the early work in this field was done in industrial enterprises.

Only in recent years have managements come to the realization that the office in many respects may be compared to the factory. Its management and supervision have comparable problems—materials, machines, personnel, production, and costs. An efficient office demands the application of the same dynamic principles of scientific management as those required in factory administration. The primary difference between the office and the factory is that materials are processed in the factory, whereas business papers are processed in the office. Unfortunately, the efficiency of the paper work end of business has not kept pace with manufacturing progress.

To meet the pressing need for modernization in offices, enlightened business managements have formulated business policies which support the introduction of work simplification programs. Before describing the policies and techniques of companies which have had successful experience with these programs it may be well to discuss first the more salient tools and techniques of work simplification consisting of the work simplification pattern, the work distribution chart, the process chart, flow diagram, the man and machine chart, the operation chart, and the principles of motion economy.

The work simplification pattern provides a practical approach or thought framework for the improvement of a method consisting of the following four main steps:

Step I—Break Down the Job

1. List all details of the job exactly as done by the present method.
2. Be sure details include everything you or others do in using manpower, materials, and equipment.

Step II—Question Every Detail

1. Use these types of questions:
   Why is it necessary?
   What is its purpose?
   Where should it be done?
   When should it be done?
   Who is best qualified to do it?
   How is "The best way" to do it?
2. Also question the materials, machines, equipment, layout, workplace, safety, housekeeping, and the like.

Step III—Develop the New Method

1. Eliminate unnecessary details.
2. Combine details when practical.
3. Rearrange for better sequence.
4. Simplify all necessary details.
5. Work out your ideas with others.
6. Write up your proposed new method.

Step IV—Apply the New Method

1. Sell your proposal to your "boss."
2. Sell the new method to the employees.
3. Get approvals from all concerned.

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"The human problem in making improvements is more important than the technical problem."

4. Put the new method to work. Use it until a better way is developed.
5. Give credit where credit is due.

The Work Distribution Chart

The work distribution chart is basically a spread sheet which shows for a given period of time—usually a week—the type of work and the approximate time spent on each job by each employee in the office unit under review. This chart is an aid to proper distribution of work and to more effective utilization of labor skills on tasks for which they are best suited.

When studying the completed chart the following six key questions should be asked: (a) What activities take the most time? Normally the largest total time should be spent on major activities. Totals should reflect the relative importance of the activities. (b) Is there any misdirected effort? Study individual tasks and times for unimportant or unnecessary tasks. (c) Are skills being used properly? It is wasteful to have employees working *below* their ability or working *above* their ability. (d) Are employees doing too many unrelated tasks? These are danger signals of waste motion, unnecessary fatigue and lost manpower. "Jacks-of-all-trades" are "masters of none." (e) Are tasks spread too thinly? This usually results in needless interruption, inconsistency, buck-passing, and change-over time loss. (f) Is work distributed evenly? Here a work count or measurement technique would be useful in minimizing areas of overloading or underemployment.

The Process Chart

The process chart is a device for recording, in a compact manner, a process as a means of better understanding it and improving it. It represents graphically in sequence the activities of a person, or it may show each succeeding step through which a part, or material, or a form is processed. The chart should be constructed only for one subject at a time.

Usually four symbols are used in constructing process charts. The large circle is used to show an action or operation (typing a letter). A small circle is used to show a transportation of something (a letter carried to another desk). A triangle is used when something remains in one place awaiting further action (a letter in an outgoing box is an example of storage). A square is used when something is checked or verified but not changed (proofreading a lètter is an example of an inspection). The process chart is an aid in finding ways of eliminating, combining, rearranging, and simplifying steps. For that reason the purpose of each detail in the process should be questioned.

The Flow Diagram

The flow diagram which is sometimes called a movement diagram portrays motion through space. It is drawn on a scaled layout of the floor plan or desk so that the movement can be measured and viewed in proper relationship with the physical factors. These charts are helpful in spotting backtracking, visualizing the physical motion involved, and locating congestions and bottlenecks.

Movement diagrams are of two types: those showing paper movement and those showing employee movement. As the name implies, paper movement charts depict the successive lines of travel for a paper form. Sometimes process chart symbols are inserted in the lines to indicate what is taking place.

The Man and Machine Chart

Although the process chart and flow diagram give a picture of the various steps in the process, it is often desirable to have a breakdown of the process or of a series of operations plotted against a time scale. Such a picture is called an activity chart. When an activity chart shows the relationship between the working and idle time of an operator and a machine working intermittently then it is called "a man and machine chart."

The first step in eliminating unnecessary waiting time for the operator and for the machine is to record exactly when each works and what each does. Most operations consist of three main steps: (a) Get ready, such as putting material in the machine; (b) Do (doing the work), such as typing; and (c) Put away or clean-up. Emphasis should be placed on increasing productivity through keeping the machine in operation the greatest possible proportion of the total time by eliminating delays and reducing the time for the "get ready" and "put away" elements rather than by attempting to increase the speed of the operator.

The Operation Chart

The operation chart (sometimes called "a left and right hand chart") is a detailed breakdown of the motions of one particular operator who performs only one of the operations shown on the process chart. Two symbols are commonly used. The small circle indicates a transportation, such as moving the hand to grasp an article, and the large circle denotes such actions as grasping, positioning, using, or releasing an article.

Principles of Motion Economy

The principles of motion economy form a basis or a body of rules which will make it possible to increase greatly the output of manual work with a minimum of fatigue. These principles relate to the use of the human body, the arrangement of the work place, and the design of tools and equipment. Following are eight principles of motion economy which can be applied to office operations: (a) Activity should be located as much as

"The efficiency of the paper-work end of business has not kept pace with manufacturing progress."

possible within the normal working areas for each hand. This is the area which is determined by an arc drawn with a sweep of the hand across the table; (b) Tools and materials should be pre-positioned; (c) Motions of the arms should be made in opposite and symmetrical directions, and should be made simultaneously; (d) Motions should be rhythmic and smooth flowing; (e) Two or more tools should be combined whenever possible; (f) Gravity should be used when possible; (g) There should be a definite and fixed place for all tools and materials; (h) The worker should be at ease—correct desk or work place height, correct type and height of chair, proper lighting, and the like.

The work simplification program in most companies is intended to tap sources of ideas which might not otherwise be found. The most common practice is to train all supervisory personnel in the use of the charting techniques and methods of analyzing work which the writer has briefly described so that they can effect improvements in the jobs under their supervision. Another objective of the training is to improve the supervisors' attitudes towards change and to interest them in finding better methods of work. These programs are not intended to replace methods engineers. Complicated procedures, systems, and operations require the attention of these specialists who can devote their full time to methods.

Many companies reward suggestions for improvements from people who have received work simplification training through a suggestion awards program. The monetary savings resulting from suggestions submitted for consideration provide a good tangible measure of the effectiveness of a work simplification program.

Some companies have found their work simplification training program for supervisors to be so successful that they have carried some of the techniques used in the program on down to the non-titled personnel. In almost all instances the degree of success of such programs is dependent on the support afforded by top management.

There are two major problems to be considered in putting a new method into operation. They are the technical problem and the human problem. The technical problem concerns itself with the practicability of the proposal which ultimately resolves itself into a clear and concise presentation of a plan.

The human problem in making improvements is perhaps more important than the technical problem. Many technical improvements fall by the wayside because the people involved were not properly sold on the new ideas.

People resist change because they resist an interruption to their habit pattern, and because they resent criticism. Experience has indicated that one of the best ways of overcoming resistance to change is to bring people together in discussion groups so that all can participate in developing improved methods. The essence of group processes techniques lies in achieving acceptance of the change by the group as something which the group itself will do rather than something that will be done to it. Resistance will also be prevented to the degree that the changer helps the changees to develop their own understanding of the need for the change.

The Significance of Office Personnel Policies

An understanding of the social and educational significance of current office personnel policies will prove valuable to future employees.

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The practice of aggressively seeking the services of school-leaving youth is but one expression of the high-powered recruitment policy generally adopted by all types and sizes of business and industrial firms in their constant struggle to maintain adequate staffs in the present progressively tightening labor market. Witness the comparatively recent advent of bus posters, radio, and even television for recruitment; witness the anxious appeals to former employees, now married, urging them to return to employment; witness the almost desperate measures of paying new employees' agency fees and even paying bonuses to employees who bring in new recruits. Look, too, at the high pressure want ads for office workers. Once staid and stilted, they now frequently assume an urgency and even a flamboyance more usually associated with ads for commission salesmen.

Even the smaller companies are joining the band wagon. A recent survey[1] of 57 companies in 15 states

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[1] "Personal Administration in the Small Company," *Studies in Personnel Policy*, No. 117, National Industrial Conference Board, 247 Park Ave., N. Y. 17, 1951.

"Business educators are obligated to acquaint students with personnel policies and practices."

typically employing from 100 to 500 persons shows the extent to which they have become security and welfare minded, to wit:

Benefits Provided by 57 Small Companies	Number of Companies Providing Benefit
Paid vacations	57
Group life insurance	54
Employee saving plan	41
Paid sick leave	41
Organized recreation program	40
Pension plan	30
Health and medical services	24
Profit sharing plan	17

Deeper Educational Significance of Industry's Welfare Policies

It is a misjudgment, however, to regard these personnel welfare practices solely as grudging reflexive adjustments by management to the pressure of the present tight labor market—here today and gone tomorrow should the pressures ease. They are undoubtedly here to stay because together with our national and state social security programs they constitute a response to an age-old and deeply felt popular demand for an industrial and social structure so organized as to assure to all individuals of good faith the basic necessities of life.

Certainly, business education is obligated to acquaint those preparing to enter business with the nature and operation of the personnel policies and practices under which they will work. Even more important than factual information, however, is the urgent need to point to the trend the welfare policies reveal and to interpret the deeper significance of this trend. These developments in company personnel welfare practices are significant demonstrations of the nation's power to achieve social security advances within the framework of the existing system of private enterprise.

Some Sources of Information on Personnel Policies

Acquiring factual information about the nature and operation of personnel welfare policies presents no serious problem for the alert business teacher. Local business and industrial firms, insurance brokers, insurance companies, and union officials can supply facts and pamphlets galore. Periodicals such as the *Management Review, Personnel Journal, Office Economist, Management Record, Modern Industry, Modern Management, Economic Outlook* (CIO Economic Division), *Executive Service Bulletin* (Policyholders Service Bureau, Metropolitan Life Insurance Company), and the *Monthly Labor Review* (U. S. Bureau of Labor Statistics) are rich sources of current information on personnel policies and practices. The *Personnel Policy Series* put out by the National Industrial Conference Board reports and interprets data obtained from comprehensive surveys of personnel practices and is recommended to those who feel the urge to consult authentic source materials.

Effect of Ready Employment and Management Indulgence Upon Morale of Office Personnel

The foregoing observations epitomize a wide-spread condition grown out of the present era of easy-to-get jobs and expedient indulgences by management, and indicate a second major problem for business education. It is plain that opportunity does not softly knock for the current business graduate—it loudly tolls.

The composite complaint of office managers shapes up somewhat as follows:

> Too many of our office employees do as little work as they can get away with. Oftentimes when they think they are not under the direct observation of a supervisor, and sometimes even when they are, they carry on extended personal conversations with fellow employees or with friends over the telephone. They take too many rest periods and often leave the office during working hours to buy cigarettes and candy. They take company time to clean up at the end of the day, often long before quitting time. Absenteeism is a serious problem, many irresponsibility or even capriciously absenting themselves for comparatively unimportant personal purposes or for minor indispositions. They are not afraid of being fired because they know how difficult and expensive replacement is these days. They sometimes leave us suddenly upon slight provocation. Young persons just out of school are often promptly discouraged from putting forth their best efforts by the admonition of the now classic "eager beaver!" and are re-educated to more leisurely ways by group example.

The business curriculum has long identified and described desirable work habits and attitudes and has emphasized their importance to job security and success. But today such an approach may appear unrealistic because of the wide-spread shortage of office personnel.

The question then becomes: How can business education prepare students to retain school-conditioned work attitudes in office climates which, because of the negative attitudes of the older employees, may not be conducive to, and in fact may inflict penalties for, the exhibition of such attitudes?

First, instruction can take the form of acquainting the student with the means employed by companies to appraise the quality of their employees' work. A survey conducted by the National Industrial Conference Board ("Personnel Practices in Factories and Offices," *Studies in Personnel Policy* No. 88, 1948) disclosed that 41 per cent of the 324 firms questionnaired maintained merit rating programs.

It is a salutary experience for students to be shown an actual personnel rating form, obtained preferably

"Students should be warned against becoming 'itinerant' employees."

from a local firm, or at least a mimeographed replica of one taken from the personnel literature. Such first-hand observation of the several factors included for rating and class discussion and interpretation of typically represented personality traits, such as, "dependability," "cooperation," "initiative," "industry," and "punctuality and attendance," tends to exert a sobering effect. It can be brought out in connection with such discussion that it is the prevailing policy among many firms to make every effort to retain well-rated office employees even when business conditions are bad, but, as would be expected, to drop poorly rated employees at the first opportunity.

Second, students should be warned against becoming "itinerant" employees. This term is used by personnel officials in referring to individuals whose applications disclose frequent job changes. They try to avoid hiring persons with such records.

Third, students should be led to see that any working attitude or behavior which results in decreased production is anti-self, anti-social, and unpatriotic. If enough individuals "soldier" on the job the total of commodities and services produced is decreased. Since their salaries probably remain at the same level, the reduction in articles produced causes inflation, thereby lowering the living standard of the individual worker as well as that of the nation in general and either forcing an increase in the cost or a curtailment in the provisions for national defense.

Fourth, the ethical aspect of the problem should receive ample emphasis. Stealing an employer's time is as wrong as stealing his money.

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"The primary objective of business organization is an economic service to the public."

Business Policies Discovered in a Local Stenographic Survey

Businessmen think in terms of production — the number of letters written an hour or day — rather than words a minute in typewriting and shorthand.

By WILMOTH C. PRICE
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Business policies are ordinarily thought of as those established rules which govern the general functions of a firm to assure performance in line with desired objectives. Nearly as important to the efficiency of a business are the departmental or functional policies, many of which prescribe practices that specifically affect the office worker.

If business teachers want to know about the practices in effect in local offices, the only efficient method of finding out is through a local survey. To show how the local survey can reveal policies in operation, a report of an occupational study of stenography made in the Twin Cities of Minneapolis and St. Paul follows. The principal objective of the study was to determine the need for curriculum changes in high school by ascertaining: (a) the various types of duties which stenographers perform in local business offices; (b) the standards and requirements established by firms relative to office skills, conduct, and personality traits of stenographic workers; and (c) the major criticisms employers make of beginning stenographers and their suggestions for improving the local high school training in that area.

The study was conducted by a combination of the personal interview and questionnaire methods. Employers in sixty-seven firms returned the completed questionnaire. Sixteen employers were contacted by personal interviews. These interviews furnished a valuable supplement to the information obtained from the questionnaires. The survey covered the work of 2,430 stenographers and secretaries in local firms.

Differing Policies

The Twin City survey reveals that policies in relation to stenographic work vary considerably from office to office. In some respects this places a limitation upon the use which can be made of the results. However, some practices common to large and small firms have been identified. Offices having less than 20 stenographers were classified as small and those with more than 20 stenographers as large. The following findings relate to these two groups:

1. Small firms were inclined to hire experienced people in more cases than were large firms.
2. In small firms the worker has less supervision and more responsibility from the start.
3. In small firms stenographers have more of a variety of duties than in large firms—for example, they operate more machines such as the telephone, switchboard, and cash register.
4. In large firms the workers specialize more, spending more of their time on actual dictation and transcription.
5. In large firms stenographers usually take dictation from one or two persons, while in the small firms they take dictation from many more people (as many as 25).

The foregoing policies are important to a prospective worker. He should keep them in mind when selecting a firm to which to apply for employment. They are conditions which affect the success of a beginning worker.

These policies, though not usually thought of as policies by the employer, are vital to business teachers who attempt to prepare students for duties which they will perform on the job.

Duties Performed

Employers were asked to indicate the approximate proportion of the stenographer's typical working day spent in the performance of various duties. The following percentages give some indication of the relative importance of different duties from the standpoint of the time involved:

Dictation and Transcription	42.35%
Other Typewriting	21.60%
Record Keeping	7.35%

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"Policies should be considered in determining content of courses and methods of teaching."

Filing	7.15%
Compiling Data for Reports	5.15%
Handling Mail	4.9 %
Operating Office Machines (excluding typewriter)	2.7 %
Miscellaneous Clerical Duties	8.8 %

As the above divisions represent policy in regard to stenographers' duties in a number of firms in the Twin Cities, they should help local business teachers to select appropriate learning experiences.

With the exception of the typewriter, stenographers operate the adding machine more frequently than any other office machine. Other machines frequently used by such workers are (in order of frequency of use): calculators, voice-writing machines, mimeograph, teletype, ditto, addressograph, and bookkeeping machines.

Ways of Performing Stenographic Duties

The following policies indicate ways in which stenographic duties are performed in offices. These policies should be considered in determining content of courses and methods of teaching.

1. Stenographers frequently compose letters, particularly in regard to routine matters.
2. Almost all stenographers perform duties involving oral communication. They answer the telephone, act as receptionists, and deal with customers.
2. The majority of stenographic workers take dictation from a number of persons.
4. Most stenographers occasionally work under unusual conditions, such as taking dictation over the telephone, taking notes at board meetings, working under pressure, and the like.
5. The type of material most frequently dictated is "short letters, general in nature."

Standards and Requirements

In this study, it was difficult to obtain any statements of policy relative to speed and accuracy in typewriting and shorthand which firms require when hiring stenographers. There appears to be some reasonable basis for that reaction. Businessmen think in terms of production—the number of letters written an hour or a day—rather than words a minute in typewriting or shorthand. In general they appear to be more concerned with accuracy than with speed.

The five most important personality traits which employers say a good stenographer should possess are: dependability, cooperativeness, initiative, industry, and courtesy. These five traits are criteria which the employer uses to judge the personality adjustment of the new worker to the office situation.

In judging applicants for employment, a good deal of emphasis is placed on general appearance. This is true in spite of the fact that many tests and other objective measures are available with which to evaluate applicants. Because this policy is in existence, it means that the best potential worker will not always get the job. Therefore, the importance of general appearance must be recognized.

Recommendations

On the basis of the foregoing information regarding practices in offices, a number of recommendations can be made. If followed, these recommendations should bring stenographic training into closer uniformity with the present needs of business.

1. Work experience should be provided for all students enrolled in the stenography course.
2. Higher standards of speed and accuracy in typewriting and shorthand should be maintained. With regard to work turned in by students, it is desirable for the classroom teacher to require the same degree of accuracy, neatness, and promptness, as that maintained by business offices. Businessmen want 100 per cent accuracy on the letter that is to be mailed—not 75 or 95 per cent accuracy.
3. Stenographers should be able to operate the adding machine, calculator, and the mimeograph or other duplicating machine. They should also have some experience with voice-writing machines and some training in record keeping and filing.
4. Emphasis in stenographic classes should be upon more practice in composing letters and memoranda, quantity production, dictation of short letters which are general in nature, and dictation by a number of different people.
5. The policy of cooperation between business and the schools is the only way to keep abreast of the changing nature of various business occupations.

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(*Continued from page* 20)

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"Your students come in contact with business policies sooner than you may think."

How to Teach Business Policies

The acquaintanceship in building an appreciation of the necessity for business policies is an obligation of the business teacher.

By ARNOLD E. SCHNEIDER*
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Your students will come in contact with "business policies" sooner than you think. In fact, when June rolls around and your 1952 graduates head for the office, the factory, the store, or the mill, business policies will loom before them in all their majestic aloofness. Mr. Personnel Manager will say, "Our *policy* is to start all new employees at $38.50 a week." He may even say, "Our *policy* is to start all office girls as messengers, even though they may be slated for secretarial positions."

This is only the beginning. The neophyte worker has to become familiar with a host of "policies." He or she will run into policies governing wages, hours, vacations, telephone use, medical help, office etiquette, overtime, merit rating, tardiness, absenteeism, lunch periods, promotions, merit rating, time sheets, supervisory chain of command, and a multitude of other regulations. The larger the organization or business firm, the more policy regulations will be found in force. Conversely, the smaller the organization, the fewer regulations or policies will be in force. This simple statement of size as a factor in the establishment of policies leads to a basic fallacy which makes it difficult to appreciate the need for getting across the concept that *Policies* exist in every type of organization whether it be a business, service, governmental, industrial, or educational organization.

Large organizations must of necessity establish written rules regulating their daily operations. Someone has to make the rules under which everyone will function. These rules help to insure fair and equitable treatment to all employees. Because small business firms give the employer the opportunity to supervise directly, we often fall into the error of thinking that no policies are in existence. This is not true. If a firm has only one employee, or even none at all, policies are nevertheless in force; for example, what the hours of business will be or whether or not personal checks will be cashed.

Human beings resent direct authority and "rules and regulation" supervision. Students entering business are apt to be nettled at the seeming myriad of regulations which govern what they can or cannot do. It is the job of the school to orientate them to the facts of life as they will find them in the business world. At first glance this seems to be quite a large order. However, it is not as difficult as it may seem. For one thing, students are better acquainted with policies than the instructor may suspect. In fact, they have been living with policies most of their lives. We can use this past acquaintanceship in building an appreciation of the whys and necessity for business policies in the everyday work-world into which they are soon to enter. Here are a number of devices or methods which may be used in a classroom situation to develop an appreciation and understanding of business policies.

Devices for Teaching Business Policy

Preparation of a List of Policies. Have each student prepare a list of policies which he has already encountered in business. Give the student helpful hints as to the direction of his thinking with suggestions of the following nature:

1. What happens when you do not return a book on time to the library? How does the library enforce this policy?
2. Will all stores accept returned merchandise after the customer has taken it home?
3. What policies are in force in regard to the guarantee on a new car?

The questions listed are intended to help make the student aware of the great number of policies in force in the many aspects of his daily living.

Determining the Reasons for Policies. When the lists have been turned in, have a committee of students go over them to find out if they can write down the reason for the policy. For what reason do they think that the policy was put into force by the agency that made the rule. For example:

Policy	Reason
Library Fines	So that people will return books on time. *Purpose*: So that everyone will have an equal chance to use books.

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"Policy education is an important phase of the policy problem."

No Returns of Merchandise	So that customers will not return items purchased. *Purpose*: To keep down the cost of doing business.
Cash Sales Only	To get paid right away. *Purpose*: To keep costs down by not having to put into force bookkeeping system for accounts receivable.
30-Day Parts Guarantee	To make sure that the customer has a machine free from defects. *Purpose*: To develop goodwill and customer acceptance of a product.

Determining the Why of Policies. Have the class develop the "why" of policies. Draw the class out with leading questions and write the responses on the board. For example:

QUESTION	POLICY PRINCIPLE
Why do you think that firms have employees punch time clocks?	In order to treat all employees fairly and to maintain control.
Why should all beginning employees get the same starting salaries when some are smarter than others?	The company must determine for itself the potential of the new employee. Any other rule would lead to discrimination.
Why can't I take time out to go shopping when I catch up on my work?	Policies are made to fit all employees, and discrimination will bring resentment from the other employees.

Principles of Policy Formation. Using the three previous steps as motivation devices, the teacher can now nail down the basic principles that govern all policy making and policy decisions. These are:

1. To establish rules and regulations which will apply to all employees equally.
2. To administer the intent of the regulations fairly.
3. To give to supervisors written instructions so that they might apply the rules and regulations fairly and to the best of their ability.
4. To standardize the rights, privileges, and duties of all people in the organization so that each will be treated equally.
5. To prevent variations which will cause disturbances either on the part of the public or the employees of a company.
6. To carry out the wishes and thinking of the top management.
7. To provide a means or device whereby the original planning and thinking can be evaluated.
8. To give the employee a definite pattern to follow and to which to adhere.
9. To provide a means so that employees will know to whom they are responsible.
10. To provide a means so that each employee will know his own duties and functions.

Development of Policies through Group Activity. This is, in fact, a major step in the learning process for democratic action. It is rapidly being adopted by various business firms and has been given such names as "Cooperative Council," "Middle Management Council," "Management-Labor Meetings" and others. Your student can plan out an activity such as publishing a school magazine. This activity need not be undertaken; it may merely be a proposed course of action.

Use of Employee Manuals. Most firms now have employee manuals. These manuals are in fact a sugarcoated presentation of the policies governing the employee. Have one of the students bring in an employees' manual or, if this is not possible, write to a fairly large firm in a nearby city and ask them to furnish you with their office employees' manual. They will gladly do so because the manual is generally a favorable presentation of the company and helps to build good will as well as recruit new employees. It might be advisable to get more than one manual. After the manual has been obtained, make a list of the policies stated in the manual. Discuss each of these policies with the class. Explain the purpose and need for each policy, for example:

POLICY	PURPOSE
Hours: 8:00 to Noon 1:00 to 5 P. M.	Regularity for all.
Overtime: Time and one-half for overtime hours or equivalent time off.	To pay for necessary additional work. To request that work load be shifted.
Tardiness: Must be excused by department head.	To control continued lateness.
Relief Period: 15 Minutes in Morning; 15 Minutes in Afternoon.	To establish definite limits for relief periods.

Use of a Personnel Manager or Company Executive. This is a device which is very well known yet oddly enough used very sparingly. It is easy to get outstanding personnel managers or office executives to visit the classroom to talk about their company policies.

Preparation of Policy Scrapbooks. Have students prepare scrapbooks on newspaper and magazine articles which have to do with the establishment and execution of business policies. Have the students write a line or two explaining why they took the particular article or advertisement out of the magazine or newspaper and how it illustrates the use of policies in business.

Business policies, like other business terminology such as quality control, product design, production control, market research, and process engineering have unfortunately assumed too technical a meaning for the average classroom. This is not desirable. With the use of the devices explained in this article, students should be able to familiarize themselves with the reasonableness and necessity for business policies as a means for directing the operations of their everyday business lives.

United Service is a continuous department of the **BUSINESS EDUCATION (UBEA) FORUM.** Members are urged to share their experiences with our readers. The most acceptable lengths for articles are one thousand or one thousand five hundred words. Manuscripts should be mailed to the editor or associate editor of the appropriate service.

UNITED SERVICES

SHORTHAND

DOROTHY H. VEON, *Editor*
MINA H. JOHNSON, *Associate Editor*

THE CURRENT STENOGRAPHIC SHORTAGE

Contributed by **June E. Ayers,** *Administrative Assistant, Division of Personnel Administration, Board of Governors of the Federal Reserve System, Washington, D. C.*

The stenographic shortage has been so widely publicized that one would think that more and more high school students would study stenography. However, the ease with which they can obtain other kinds of positions not requiring a specialized skill apparently has had the effect of diminishing, in their minds, the importance of shorthand. They find that it is a time-consuming project, requiring longer class periods and more hours of home work than many high school subjects.

A number of high school graduates who were applying for positions as typists were asked by the writer why they had not studied shorthand. The usual reply was that they did not have time for the home work required and that their friends or sister had obtained good positions not requiring shorthand skill. This is not to say that every high school student should aspire to become a stenographer, for there are many necessary aptitudes and traits which determine whether one has a reasonably good chance of being successful in the secretarial field. But, by lowering the standards for employment, and by eliminating the premium that was once placed on the stenographer's salary, stenographic work has tended to lose status. As pointed out in a recent issue of *American Business,* "Formerly most women in business offices were stenographers. Today there are so many other clerical jobs available, requiring little or no experience or special preparation that many women believe it is hardly worth while to learn such skills as shorthand. And a look at the difference between average salaries paid to typists and to stenographers—$1.87 a week, according to a table of comparison—would confirm their belief."[1]

[1]French, Marilyn, "How to Beat the Stenog Shortage," *American Business,* Jan. 1952, p. 36.

Businesses are devising various means to combat the stenographic shortage—work simplification, use of voice-writing machines, and the automatic typewriter which runs on a prepunched roll resembling a player-piano roll. However, in spite of all the mechanical devices, there are some things that a machine cannot do, and fortunately there will always be a need for stenographers. Fortunately, because it is one occupation that has provided the springboard into successful careers for many men and women. Therefore, instead of thinking in terms of ways to eliminate the need for stenographers, it seems more productive to consider methods to help the beginning stenographer.

During the summer of 1951 one of the Federal agencies employed a number of inexperienced stenographers on a temporary basis. The purpose of this program was two-fold. First, there was a need to provide additional stenographic help during the summer vacation period; secondly, it was an attempt "to groom" stenographers for future permanent employment. The stenographers employed were either high school seniors who were planning to enter college in the fall, or high school juniors who had acquired some stenographic training in school. No formalized orientation or training program was planned for this group.

At the end of this summer program, each supervisor gave a report on the work performance of the employee, together with a recommendation concerning future reemployment. Each employee was interviewed in the personnel office to see how she felt about her progress and whether she would be interested in being reemployed by the agency. For the most part, these employees felt it had been a very worth while experience. They all mentioned how different it was from what they had expected and how different from classroom procedure. While these girls were very personable, sincere, and enthusiastic, many shortcomings were reported by the supervisors. Some of these had to do with the lack of office judgment and other personal traits.

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UNITED SERVICES

TYPEWRITING

JOHN L. ROWE, Editor
DOROTHY TRAVIS, Associate Editor

INDIVIDUAL DIFFERENCES IN TYPEWRITING

Contributed by **Robert W. Blume**, *Purcell High School, Cincinnati, Ohio*

Typewriting is an elective subject at our school. Therefore, freshmen, sophomores, juniors, and seniors are in the same class. As a result, the individual differences of the pupils are very pronounced—their physical development creates a problem. We have pupils who have not yet reached the adolescent stage, whose fingers are nimble, but whose minds are very immature; pupils who are in the "awkward stage," where there seems to be no coordination between mind and muscle; and others who have matured, with fingers and minds in perfect condition. Providing for this wide difference in abilities is the problem which faces the teacher from the beginning of the school year and which remains with him until the end.

The typewriting room accommodates forty-two pupils. It is large and can be ventilated very easily. It has a sound-proof ceiling and a double bank of fluorescent lights extending the entire length of the room. Instead of individual desks, long tables accommodate three pupils. The height of these tables ranges from 26 to 30 inches. Perhaps this is not ideal, but we make the best of the situation.

When the pupils enter the typewriting room the first day of school, they are permitted to choose their own places. Without fail, they elect to sit beside one of their friends even though the desk is uncomfortable. Nevertheless, they are provided paper and all begin operating the typewriter immediately. While the boys and girls are amusing themselves with the "two-finger" system, some of the pupils are asked to change to desks which will be more comfortable. (If possible, those who are friends are allowed to remain seated next to each other because later this factor can be used as a motivating device.) Occasionally, there are a few exceptionally large pupils who cannot sit comfortably even at the highest table. Whenever this occurs, they are seated temporarily at the highest tables which are adjusted later. (This is accomplished by adding blocks under the legs of these tables.) Seating the pupils comfortably and securing the roll consume most of the first class period.

As the keyboard is covered, each day new reaches are explained and demonstrated. After the pupils have been drilled on the new material, they work on the skill building exercises. While the pupils are doing the exercises, the teacher circulates through the class so that he can observe the techniques of the pupils, aiding those who are having difficulties and correcting those using the wrong techniques. At the same time, it affords him an opportunity to make appropriate comments and speak words of encouragement to each pupil. It is at this stage that the pupil must be made to realize that the teacher is a friend and a guide to all, not a taskmaster. This mind-set will pay dividends later on when the boys and girls may become discouraged and lose interest in their work. When such cases arise, the pupil knows that he can approach the teacher with confidence in his willingness to assist with the difficulties encountered.

After the first six-weeks period, a mimeographed sheet is distributed to each pupil. This sheet contains the minimum essentials that must be completed by the slow pupils and is so arranged that ample time is allotted for retarded individuals to master these minimum requirements and to proceed to the next unit with confidence and understanding. For the average pupil, in addition to performing the minimum requirements, there are additional tasks in the unit. For the bright pupil, in addition to performing the minimum requirements, there are additional tasks and materials of enriching character added to those already mentioned.

Following is a sample of what might be expected of the pupils while working on the unit dealing with outlines and themes. The slow pupil is required to copy the history outline and theme from the textbook. The average pupil is also asked to type an outline which he brought from his history class and a theme that he had written in his English class. Then, the bright pupil is asked to construct an outline from one of the chapters of his history book, and also compose a theme on his typewriter.

According to Blackstone and Smith, the results obtained from using such variable assignments are:

"1. At the beginning of each unit all pupils start at the same time. The necessary stimulations and explanations may therefore be made at one time.

"2. The various requirements for the different grades may be explained.

"3. The class starts to work on a unit and continues on this unit until the poorest finishes the requirements."[1]

While the slow pupils are finishing the minimum essentials, the average pupils have completed these and are striving to complete the added tasks of the same unit.

(*Continued on page* 35)

[1]E. G. Blackstone, and Sofrona Smith, *Improvement of Instruction in Typewriting*, Prentice-Hall, Inc., New York, p. 263.

HARRY HUFFMAN, Editor
FRED C. ARCHER, Associate Editor

SPEEDING UP BOOKKEEPING AND ACCOUNTING INSTRUCTION IN COLLEGE

Contributed by Loyce Adams, *Sam Houston State Teachers College, Huntsville, Texas*

A number of writers in recent months have felt that there should be some departure from the traditional approach and methods of teaching bookkeeping. With war conditions again making it necessary to supply replacements for office workers who are entering military service, the subject comes up with renewed impetus.

One argument is that there should be more of the actual work conditions reproduced in the classroom, or that students should have work-experience while getting classroom theory. The young people who go into wartime work will find that their "traditional" bookkeeping and accounting did not give them the preparation to meet industry's demands for clerical workers, machine operators, and the like.

During World War II, very few young men were left in classes from 1942 to 1945. If young men had college education at all it was usually limited to a year of work. Anything that would help them do either clerical or bookkeeping work, in service or in industry, had to be crowded into one year.

On the other side of the picture, colleges are reluctant to "lower" standards. The traditional course is a standard course that gives the foundation work for students who wish to go on to careers in accounting, or it is a background course for advanced business courses. These students do not aim at clerical or posting machine work. However, the fact should not be overlooked that the students who expect to prepare for accounting work now probably will not get to practice until another war situation is over. If they prepare for clerical jobs in service or in industry, they can return from these jobs when the emergency is over and take the courses necessary to prepare them for careers in accounting or auditing. This is what the veterans of World War II had to do.

What Do the Colleges Think?

To find out what the colleges of Texas think about this question a survey was made during December, 1950. Eighty-two questionnaires were sent to junior and senior colleges in the state (44 junior colleges, 38 senior colleges). Replies were received from 29 junior colleges and 30 senior colleges. Two of the junior colleges replying had been discontinued and one was a liberal arts college only.

The following letter and questionnaire were sent to the 82 colleges:

"Improvement of Instruction Suggested by Industrial Mobilization" is the current theme for the FORUM's Bookkeeping and Accounting Services Section. I have been asked to prepare a manuscript on, "Speeding Up Bookkeeping and Accounting Instruction in College." The questionnaire is an attempt to find out what Texas Colleges are doing to "speed-up" instruction or to meet the need for people trained in bookkeeping.

Please take a few minutes to check the following questions and use the addressed envelope to return this sheet. No names will be mentioned in the report. A result of the study will be sent to you if you wish to have a copy.

SUMMARY OF REPLIES TO QUESTIONNAIRE

S indicates senior college summary
J indicates junior college summary

	Yes	*No*
1. Do you have a course in machine accounting?	7S 5J	23S 21J
2. If you have such a course		
(a) Do you own your own machines?	7S 5J	
(b) Do you get industry cooperation so that students may use machines in on-the-job training along with regular class work?	3J	7S 2J
3. Do you seek industry cooperation in any way so that students may get part-time theory and part-time practical experience?	15S 12J	13S* 14J
4. Is there any provision for internship programs in which students work in industry during the summer, say from July 15 to September 15, so that a company may look over a student and decide whether or not he would make a good permanent employee after completing his training, and to give the student a chance to learn from a practical standpoint?	4S 2J	24S* 24J
5. Do you have a course in bookkeeping on the freshman level?	10S 18J	20S 8J
6. Do you have separate courses for beginners? (Those with no bookkeeping in high school or elsewhere and those with previously acquired bookkeeping knowledge and skill).	4S 6J	26S 20J
7. If you do divide students according to whether they have had bookkeeping or not, do you also have a testing program to deter-		

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*Two senior colleges did not check either "yes" or "no."

United Services

MODERN TEACHING AIDS

LEWIS R. TOLL, Editor
MARY BELL, Associate Editor

AIDS FOR THE INSTRUCTOR OF THE LEGAL SECRETARY

Contributed by Elizabeth Pelz, *Edison Technical School, Seattle, Washington*

"Do you have a stenographer prepared to do legal work?" is a question that comes frequently to the placement desks of secondary schools and colleges. Fortunate is the school that can answer "Yes" to the question, because legal work is a specialized field in which the demand for secretaries in many cities and towns exceeds the supply.

Qualifications of the Legal Secretary

Qualifications for legal secretaries are high, because important responsibilities are placed upon them. A study[1] made in cooperation with the Los Angeles chapter of the Legal Secretaries Association indicated that the secretaries themselves ranked *accuracy* and *dependability* as the personality traits most essential in their work. Closely following, in order of importance, were loyalty, initiative, attention to detail, interest in work, discreetness, neatness, ability to deal pleasantly with the public, self-control, tact, courtesy, foresight, and patience.

Regarding skill requirements, the study showed that nearly sixty per cent of the legal secretaries were required to take shorthand dictation at a rate between 120 and 140 words a minute; that a transcription rate of 30 words or more a minute was expected; and that a straight-copy typewriting speed of 70 words a minute was desirable.

A Short Course

Students with better-than-average ability can acquire in 12-18 weeks a knowledge of legal forms and procedures, if they have had a basic secretarial course in typewriting, shorthand, business English, business law, filing, and bookkeeping. It is well for them to attain a dictation speed of 100 words a minute, and a straight-copy typing rate of at least 50 words a minute before commencing a specialized course in legal typewriting. A two-hour period is desirable, if the class schedule permits it. The materials covered in the course are admirably adapted to the senior high school or college level.

Teaching Materials

Legal typewriting may be divided into four general classifications: (1) legal papers commonly used in business, such as deeds, mortgages, leases, and contracts; (2) wills and probate procedures; (3) court papers drawn up by the attorneys in a lawsuit, known as *pleadings;* and (4) court reporting.

These various legal papers, adapted from actual cases drawn from attorneys' files, constitute the laboratory materials for the course. It is a good plan to give the learner a generous amount of practice in both the printed legal forms and the attorney's dictated forms.

In recent years there has been a noticeable trend toward the simplification of legal documents. The verbose phraseology of former years is being eliminated gradually by the younger attorneys and is being replaced by simpler phrases and sentences.

Suggestions for a Legal Typewriting Assignment

The pattern presented, with adaptations, may be used for other instructional assignments for persons preparing to become legal secretaries. General instructions for typing a legal instrument are given in the following paragraphs. It is assumed that the student has had instruction in business law as part of the basic secretarial course and is familiar with common legal terms. If he does not understand the terms clearly, they should be defined and discussed in connection with the presentation of the various legal papers and procedures.

A Typical Assignment Based on Preparing a Lease

Typewriting Drill. Practice each of the following lines until you can type the words easily.
lease, lessor, lessee, agreements, hereinafter, situated, occupancy, legal instruments, terms and conditions, demises, acknowledgment, corporation, in consideration of, calendar

Definition. A lease is a contract by which one conveys lands, buildings, or other property to another for a specified time in consideration of rent or other recompense. The person who conveys such property is termed the "lessor," and the person to whom they are conveyed is the "lessee." A lease of more than one year must be in writing.

Carbon Copies. An original and two copies should be made: the original copy for the lessor (the owner), one carbon copy for the lessee (the tenant), and one carbon for the attorney's files.

Printed Forms. Many business papers, such as leases, deeds, and mortgages, may be typed on standardized, printed forms which require only the insertion of necessary information. These forms save time and are easy to use. They may be purchased at an office supply store for a nominal price.

(*Continued on page* 34)

[1]James Maxwell Barclay, *A Study to Determine the Duties of the Legal Secretary.* University of Southern California, 1949.

GENERAL CLERICAL

MARY E. CONNELLY, *Editor*
REGIS A. HORACE, *Associate Editor*

PERSONAL QUALITIES FOR SUCCESSFUL CLERICAL WORKERS

Contributed by Lynn Litterly, *Moweaqua High School, Moweaqua, Illinois*

It is said, "Ask a teacher a question and she turns to a book for the answer." The pertinent question of how we are to prepare students to meet the needs of business faces every business teacher today. To reply, we beat a quick retreat to books to seek the answer. As a first step, we judge our school offerings by contrasting them with the course content of a state syllabus or a prescribed curriculum. If we meet these suggested standards, we seem to think we are 90 per cent foolproof. It would seem more plausible to find our answer by going directly to the people who know something about the problem—the businessman. Here is the on-the-spot answer as to what deficiencies need be corrected if we are to prepare employable students who meet business requirements.

The importance of a close liaison between business and school cannot be over-emphasized. For some time, business teachers have known the value of surveying business to learn where the weaknesses of our students are most evident. These surveys have given rather consistent conclusions so that we may group these deficiencies into two major areas: (a) skill, and (b) personal qualities.

Many recent articles have pointed out the noticeably recurring skill deficiencies in the areas of spelling, grammar, punctuation and arithmetic. Teachers have already begun to give needed remedial drill in these principles. At the same time, we are pointing out to the student how these knowledges apply in business to office situations. He is beginning to understand his need for skill along these lines if he is to be employable.

The second area of employee deficiencies, that of personal qualities, now seems to be the major area of discontent among businessmen. A majority of businessmen today are quick to name poor personal qualities as their biggest personnel problem. As one employer said, "It is a matter of poor morale." This "poor morale" refers to the way the work is being done and how employees feel about their job. Our problem, then, is to direct our efforts toward helping the student build those qualities which will improve his working morale.

Business suggests definite goals toward which we may work to help students acquire an "employable personality." The personal qualities given here are the ones most often lacking in the newly employed high school graduate or would contribute most highly to his success if he possesses them.

Social Adjustment Within the Work Group. A team work spirit of cooperation with fellow workers produces the maximum results. The office is not a "one-man show." It is the combined effort of each worker performing his specific assigned duty that makes a successful day's work.

Stick-to-itiveness. Students must be impressed with the knowledge that business demands production on the job as a requirement for promotion. Production must be on a level of speed, accuracy, and efficiency which will utilize the employee's maximum ability. A particular assigned task may seem monotonous at the time, but it is persistence and perseverance that indicate to a supervisor a worker's advancement possibilities.

Initiative. Business is not static. It is constantly looking for new ideas to increase efficiency on the job. An employee who is able to contribute constructive new ideas for job performance shows promise to the company. A job is exactly what the employee makes of it for himself. Each employee really works for himself.

Flexibility. Willingness to learn to perform duties other than those assigned to him in his daily routine makes the employee valuable. The worker who will utilize his free time after his own job is finished to learn other jobs than those regularly assigned to him will find his versatility rewarded. The "jack-of-all-trades" able to pinch-hit on many jobs becomes a handy fixture to any office.

Humility. There should be a willingness to perform all duties encountered in the course of a day without looking upon menial tasks as delegated to the lowest grade clerk on the job. Advancement to a higher level job should never bring a reticence to perform routine clerical work. *(Continued on next page)*

UNITED SERVICES

GENERAL CLERICAL

Willingness to Wait. It takes patience to realize that new jobs cannot be made in order to give promotional status. An employee should learn that his supervisor is not intentionally withholding a raise or promotion. Lack at the time of other workers to replace him on his present job is often the cause for such a delay. Feelings of personal dislike on the part of the supervisor, or of the supervisor's not knowing the employee's proficiency are usually not the cause for delays in advancement.

Intelligence and Education to Think for Himself. Not to know is understandable, but not to know where to look to find an answer is pathetic. The proper use of reference books is important. The employee's ability to think for himself and to make decisions in business situations he encounters are invaluable.

Conclusions

We are taking concrete steps to develop the skill area in business classes. The other problem area of personal quality development for students is not being attacked with the same effort, yet business points this out as the problem area. This area can be successfully approached in our classroom experiences.

The very nature of the organization of the general clerical class along office lines is such that practice of these qualities listed as desirable is ever-present in the learning situation.

The cooperation between students and teachers should exemplify good adjustment. The varied class offering set up to account for individual differences give students opportunity to exercise initiative, intelligence, and judgment in their daily activity. The entire class is a flexible group wherein pupils work as a harmonious group at their own levels, to suit their own needs.

Through the example of working together under such a planned office situation, it is easy to foster desirable personal qualities through daily classroom experiences. Class discussion of the good personal qualities which business expects of its workers together with the more important *practice* of these same qualities in the classroom will give us students with employable personalities. We *can* prepare our students to meet business requirements.

HAROLD B. GILBRETH, Editor
GLADYS BAHR, Associate Editor

USING EDUCATIONAL TOURS AS A TEACHING TECHNIQUE

Contributed by **Don W. Arnold,** *Elgin Community College, Elgin, Illinois*

An educational tour or field trip, like any other teaching technique, is most effective when considered and used in proper relation to the entire educational process. The importance of using this teaching method at its maximum effectiveness is made clear when we realize its really great potential and also the possible serious drawbacks.

Observing the dramatic operation at first hand of a blast furnace or the trading floor of the grain exchange when the market first opens is extremely interesting in itself but whether or not it is valuable enough to overcome the loss of time, expense, and disruption caused by the tour will often depend upon how skilfully it has been used as a teaching technique.

The following generalizations have been found to be helpful in using educational tours as a teaching technique in economics courses.

Prepare the Students in Advance for the Tour

In addition to the usual teaching materials, the following items have been used to good advantage to prepare the students for the tour: annual reports of the firm, employee manuals, descriptive public relations folders, films developed by the company or industry, 2 x 2 slides, products of the company to be toured, feature articles written about the firm or industry and photographs taken on the same tour in previous years. A preliminary briefing session with a representative of the company is especially effective if it can be arranged. Students should also anticipate a conference following the tour and think through questions in advance regarding policy, current information, and opinions.

Several examples of these items include the films, "Work of the Stock Exchange," available before visiting the Midwest Stock Exchange; "The Trading Post," before visiting the Merchandise Mart in Chicago; "Back of Every Promise," a film providing an excellent background before a tour of a large Chicago bank.

You may find that the local soil conservation officer of the district has prepared slides that show the various soil conservation practices being carried out in the district and is willing to show and discuss them before going into the field to see them at first hand.

A local firm developed a film to show the production and use of a new product in the line. While the film was designed for use by the sales department to show to prospective industrial buyers, it proved useful in helping to prepare the students for the tour.

A pictorial booklet describing the operation of the grain exchange at the Chicago Board of Trade is available before making the tour. A firm producing art pottery has prepared an unusually fine series of photographic studies depicting "The Birth of a Best Seller." This serves as an excellent means of preparing students for the tour.

Work Out Details with the Executive of the Firm Who Will Have Charge of the Tour

In most cases the executive in charge will appreciate knowing the principal objective of the tour, the classes represented, the age group, and other details, so that the trip can be made most effective.

Some firms have set up an organized procedure for handling tours while others are very flexible in their arrangements. Under conditions where it seems reasonable, the value of the tour will be enhanced if arrangements can be made for providing guides who are well informed and who can describe and explain operations clearly. Enough guides should be provided to accommodate small groups.

Concluding Conferences

A tour should not be considered complete without a concluding conference to discuss some of the broader aspects of the plant's operations, to answer questions from students, and to summarize the tour.

The conference at the Chicago Board of Trade illustrates the value of the concluding discussion after the students have had an opportunity to observe what is going on down on the trading floor. A large industrial manufacturer in Chicago stresses the importance of this phase of the tour. They invite the students to lunch after the tour through the plant and, in a relaxed and informal atmosphere created by this gesture, they open up a general discussion period.

That even the smaller companies are willing to take this step has been illustrated locally by two firms in particular. In one case the personnel manager, the economic and market analyst, and the sales manager outlined their work with the company and joined in the question and answer period. In the other case the public relations officer spent considerable time in summarizing the tour and supplementing the students' information with organization charts, illustrations of the firm's product line, and general company information. The merchandising director then elaborated upon their marketing and merchandising methods. All of this helped

to set the stage for a more comprehensive discussion period.

Organize and Plan the Tours for Each Course for a Purpose and in Relation to Other Courses

The objective of each tour should be specific and definite. A decision can then be made as to the course or courses that will make use of the tour. With advance planning, duplication of effort can be avoided and a natural sequence can be developed.

Arranging the date of the tour far enough in advance is important to insure that it coincides with the objective; for example, at a time that is appropriate to introduce a unit, to highlight or illustrate a principle, or to conclude a unit.

An Illustration

This point can be illustrated by a typical situation that faced us at one time. A local firm was interested in cooperating with us. At first, it seemed best to combine classes in introduction to business, economics, and merchandising so that the tour could be conducted at one time. However, when the instructors pin-pointed the major objectives, it was brought out that one class was mainly interested in the modern plant layout of this company, another mainly interested in the practical application the firm made of economic analysis and forecasting, and the third in their market structure, sales, and merchandising techniques. The outcome was to plan separate visits for better timing and application.

Plan the Follow-Through

One of the greatest values of the tour is to provide experiences to which the students can associate, relate, or attach important concepts that are being taught in the course. We believe this usually results in longer retention, a deeper understanding and a keener appreciation of the course objectives. However, the association for some students is not automatic, they need to be pointed out and discussed.

Some of the firms help in this process in some rather interesting ways. The Elgin National Watch Company, for example, gave our students a small envelope in which they found a capsule. Inside the capsule was a small watch screw, microscopic in size, reminding them as long as they kept it that they had visited a jeweled, precision watch factory whose economic function is important in war and in peace. At the Shakeproof Division of the Illinois Tool Work, students were given samples of "Engineered Fastenings" produced at the plant, many of which they recognized as the same as on their family car, radio, and household appliances. Other companies give the students printed materials that serve as reminders and references at a later date.

As teachers we should not overlook the educational values of tours. They will help most courses by providing interest stimulus, motivation, and a more complete understanding and appreciation of concepts. They will serve as an association experience for longer retention. While such trips hold great possibilities, these potentials can be achieved only by skilful use of the tour as a teaching technique in relation to the entire educational process being used to meet a major objective.

WILLIAM R. BLACKLER, *Editor*
JOHN A. BEAUMONT, *Associate Editor*

A SUCCESSFUL DISTRIBUTIVE EDUCATION ADULT PROJECT

Contributed by **Herbert Shaddix,** *State Supervisor of Distributive Education, State Department of Education, Jackson, Mississippi*

The effectiveness of coordinating the local distributive education adult or extension program will depend largely upon the local coordinator and his standing in the business community, the local school's standing in the community, and the effectiveness of previous adult training programs. If these programs in the past have gotten results, if they have made favorable impressions upon those enrolled and upon management, all other things being equal, the future will follow the same pattern. If the opposite is true, then rough sledding is ahead.

Planning Necessary

Realistic and careful planning has proven to be the best foundation upon which to build an over-all coordinated program of distributive education for adults. This planning begins with an analysis of what the community is, what training its distributive workers need and want, and what they have received in the past. Actually, the real coordination of a community adult education program begins with a capable and interested advisory group. One member of an advisory committee should have a keen ear turned to the training wind and another should be a sensitive sounding board in the business community.

The advisory group or committee, whether they come from top management or from the rank and file of workers will get the answers to training needs and wants in the community in direct ratio to their effectiveness as workers.

Once the scope of the adult program is decided upon; that is, the number and types of courses, then a schedule must be established. A calendar of community activities should be thoroughly studied in order that the adult distributive education program dovetails neatly into the community pattern. The program and schedule should be approved by the coordinator, the school superintendent, and the advisory committee. Coordinated activities shift into second gear.

Coordination of Grocery Training

A bird's-eye view of an actual adult distributive education course in the making will serve as an example. In the heart of the Deep South, the president of the Mississippi Wholesale Grocers' Association felt that his wholesale organization should do more to help the small groceryman. Hundreds of miles away to the south, in Laurel, a local group of retail grocers, who had formed a City Retail Grocers' Association, also felt that more assistance was needed by the average small groceryman. Halfway in between the two was the State Department of Education, Vocational Division, whose distributive education section supervisor and personnel had long known of this need and had organized and developed an intensive, specialized 10-hour training program in merchandising fresh fruits and vegetables.

The state supervisor of distributive education contacted the wholesaler's association president. The association was holding a series of area meetings over the state, and the supervisor was asked to appear on each program and explain to the wholesalers the purpose and scope of the training program. Following the area meeting held in Laurel, two local wholesalers wanted to sponsor the merchandising fresh fruits and vegetables training program in their town.

The Laurel distributive education coordinator had known of this series of developments from the beginning and had included the merchandising course in his program for the year. Now that the time had arrived for action, the coordinator called in the local retail grocers group and coordination shifted into high gear. A planning meeting was held with representation from the State Wholesale Association, the City Retail Association, the local vocational department, the State Department of Vocational Distributive Education (including the training program instructor) and other interested individuals. A clean-cut picture of what was to happen was presented. All questions were answered and cleared. The local coordinator then outlined in detail definite assignments for each group. Newspaper and radio publicity was prepared; promotional handout materials with the complete story, such as what, where, when, why and for whom, were used; top management was contacted with the idea of passing the word down; the wholesale salesmen groups were utilized; personal contacts with handout materials to give each grocery store employee were planned.

When the plans went into effect, coordination approached top speed. More than one hundred grocery store managers and produce department men were in attendance. Store managers stated that as a result of the meeting the interest in doing a better job for the customer in the stores' produce departments was at an all-time high. As a by-product, store managers are now more aware that one answer to the problem is training

(Continued on next page)

and they want other courses for themselves and for their personnel.

Coordination of the over-all distributive education adult program requires careful long-range planning, a sharp analysis of the local situation, assistance from an able advisory group, and a knack for developing and using effective promotional techniques. In addition there must be qualified instructors who speak the language of the training field.

Teaching Aids

(*Continued from page 28*)

Erasures. It is advisable to avoid erasures in legal papers wherever possible. There should be no erasures in numbers, dates, or amounts of money.

Signatures. Signatures should not stand alone on the last page of a legal document. There should be at least one line of typing above to provide for continuity.

Amounts of Money. Amounts of money are spelled out, followed by figures in parentheses. For example, ". . . the sum of Four Hundred Eighty and 50/100 Dollars ($480.50) . . ." is the correct way of writing amounts of money. In writing even sums of money, the decimal and the ciphers may be omitted. For example: $785 is the correct way to write the figures when even sums are used.

Figures. Important figures may be spelled out, followed by numerals in parentheses, although it is becoming common practice to write the figures alone.

Dates. Dates may be typed in figures or spelled out, for example:

. . . the 14th day of June, 1952 . . .
. . . the fourteenth day of June, 1952 . . .
. . . June 14, 1952 . . .

Capitalized Phrases. It is customary to write in capital letters certain phrases and words in legal documents, especially in the opening and closing paragraphs. These phrases may be followed by a colon, a comma, or no mark of punctuation according to the preference of the typist and the context of the material, for example:

KNOW ALL MEN BY THESE PRESENTS: That . . .
IN WITNESS WHEREOF, the said parties . . .
GIVEN under my hand and official seal . . .

If the capitalized phrase is followed by a colon, the first letter of the word following the phrase is capitalized; if followed by a comma, either a capital or a lower case letter may be used.

It is hoped that both teachers and students will find the suggestions given here helpful in adapting the lesson or lessons devoted to the legal office. A visit to a legal office should suggest other aids for the students who are looking forward to employment in the days ahead.

A SPECIAL OFFER

A special package containing three issues (April 1948-50) of the FORUM which feature the distributive occupations may be obtained by sending one dollar (postage paid on orders accompanied by check or money order) to UBEA, 1201 Sixteenth Street, N. W., Washington 6, D. C.

Typewriting

(Continued from page 26)

The skillful pupil advances rapidly because he is mentally mature—he is able to read and interpret the instructions and proceed with his assignments without further assistance from the teacher. All that the latter must do is to observe that the pupil is using the right techniques.

The average pupil asks for occasional individual instruction. A very brief explanation is all that is necessary to start him back on his work. Such interruptions can be reduced by posting some of the work of the brighter pupils on the bulletin board. The average pupil can be taught to consult this material whenever he has difficulty. After all, if he can find the solution to his problem by observing the work of a fellow student, this is a better method of instruction than to be told just what to do by the teacher.

Regardless of what method of instruction one uses, the slower pupil will always be a problem and will need individual instruction. While the others are busy at their work, it is possible to give the slow pupil the necessary attention and the detailed explanations they need with their work. The teacher must remember that "slow learners"—whether slow by nature or sheer boredom—respond to the encouragement and confidence the teacher is able to give them in overcoming their difficulties. This individual instruction often makes them step from the ranks of the slow pupil to those of the average or even the bright.

Grading the students' papers is a simple process. Those who finish the minimum essentials are given a grade between 70 and 80 per cent, depending on how well the assignments are completed. For the average pupil, the grade will range from 80 to 90 per cent, depending on the number of assignments completed after the minimum requirements. The bright pupil's grade ranges from 90 to 100 per cent, depending on the number of enrichment exercises he has completed.

Self-reliance and confidence are developed. When the pupil has a clear and concise knowledge as to how his work is to be done, he proceeds with confidence. He also has the assurance that should he run into any difficulties that he cannot solve by himself, the teacher will be on hand to guide him in the solution of his problem.

Shorthand

(Continued from page 25)

But, most of the criticism was directed toward the lack of stenographic skill. In many of the offices, the stenographers could be given only simple typing assignments as their shorthand speed was not adequate and transcription was too time-consuming and inaccurate to be of any help. As a result, many of the stenographers could not be kept busy. It is interesting to note that one of the comments that came out in the exit interview with the stenographers was that they did not have enough to do. It developed that the primary reason a stenographer did not have enough to keep her busy was not a lack of work in the office, but principally because she could not handle the required assignments of the office. Consequently, work that normally would have been given to her was directed to more experienced stenographers, causing a back-log in their work, or in some cases, simply postponed. In other cases it meant that high-salaried professional personnel were required to write drafts of letters, reports and memoranda in longhand because they did not have competent stenographers who could take rapid dictation. This is a time-consuming and wasteful procedure for top-level personnel.

Favorable Aspects of Summer Employment

Although there were some drawbacks in the program of summer employment of stenographers, it has many favorable aspects. It increases the occupational knowledge of the stenographer by giving her an opportunity to make an on-the-job application of the training she has received in the high school. It also helps in developing a future source of stenographic employees and in having some basic work performance information to use in making intelligent selections and proper placements of stenographers who are interested in returning for permanent employment.

Experience and the High School Graduate

Although local mid-year high school graduating classes were small in 1952, a number of high school graduates applied for employment as stenographers and typists. Of the twelve who applied in one agency, only one was able to pass the stenographic tests. It is discouraging to the girls to find that after two years of high school training in shorthand they still do not have a marketable skill in terms of obtaining stenographic positions. Since many of the applicants have excellent potentialities, it is a duty of the personnel office to screen and select the ones who could profit by additional skill training on the job. Even though they may not be finished stenographers when they graduate from high school, their preparation is lost if they are not encouraged to continue building upon the foundation they have already achieved. It is only through experience that the high-school graduates can learn to apply the knowledge and skills they have acquired.

Encouragement and Placement Needed

The stenographer who has had the basic training in shorthand and dictation and who has demonstrated an interest in and an aptitude for secretarial work should have the opportunity to utilize her stenographic training. She should not be placed in a routine clerical position where her skill training will be lost. Therefore, the personnel office has an obligation to do everything possible to assist the stenographic applicant in further developing her skill and in placing her in a situation where she can get practical experience in the vocation of her choice. A specialized shorthand training program in the agency could provide such assistance.

Bookkeeping

(*Continued from page* 27)

	Yes	*No*
mine that those who have had bookkeeping previously really are qualified for a speed-up course?	2S 6J	2S
8. If you do divide students according to whether they have had bookkeeping or not, do you put those students who have had previous training in	1S 1J	3S 5J
(a) Corporation accounting?		
(b) A speed-up course which moves faster than the beginner course and includes more material?	4J	4S 2J
9. Do you want a summary of the answers to this questionnaire?	21S 20J	9S 6J
10. Comments? (Note: Only typical replies are listed below.)		

"Our course on the freshman level is for terminal students only. Students working on a degree are not permitted to take freshman bookkeeping."

"We find that students who take bookkeeping in high school do no better for the entire course than students who began without such training."

"Within a very few weeks from the beginning of our first college accounting course the student who has had high-school bookkeeping finds himself in entirely new material and in little better position than our other students."

Conclusion

From this tabulation it can be seen that the weight of opinion of those answering the questionnaire was in favor of the "traditional" sophomore-year accounting course, with little regard for previous training, or for the modern "mechanization" of accounting in industry. The argument here is the old one: the principles of accounting are the same wherever there is accounting in any form and if the student is well-grounded in principles he can adjust to the varying methods employed in industry.

Most of the junior colleges and some of the senior colleges have a freshman course for students who wish to drop out at the end of one year, and an accounting course at the sophomore level for students who wish to go on to a degree. This is one solution to the "speed-up" problem. Not all of the senior colleges which give a freshman course offer it as a "terminal bookkeeping course." In some cases it is more of a mathematics prerequisite for the sophomore bookkeeping students than a first-course in bookkeeping.

A summary of the findings of this survey would need to state that the senior colleges in particular hold to the traditional sophomore accounting course. It appears that the colleges fear that a speed-up of instruction for persons who are needed to do mechanical jobs now will mean lowering the standards for the graduates who plan to enter the profession of accounting upon graduation.

BUSINESS EDUCATION (UBEA) FORUM

Index to Volume VI (October, 1951 to May, 1952)

Articles and Contributors

EDITOR'S NOTE: The index to articles which appear in BUSINESS EDUCATION (UBEA) FORUM is an annual service to members, libraries, and summer-session students. Indexes to previous volumes may be obtained by sending a stamped (6c) and addressed-return envelope to the UBEA Executive Secretary, 1201 Sixteenth Street, N. W., Washington 6, D. C.

The FORUM is owned and published by the members of the United Business Education Association. Articles which appear in the FORUM are approved for publication by the respective service editors. Ideas presented by the contributors do not necessarily constitute an endorsemenwt by the publisher unless established by a resolution of the UBEA Representative Assembly and approved by the National Council for Business Education. The FORUM's staff welcomes articles submitted by first-time writers in addition to those solicited from experienced business educators.—*H.P.G.*

HOW TO SPEND YOUR SUMMER VACATION

About this time of the year most of us are looking forward to the summer vacation, perhaps we're "TGing It's Summer" just as we "TG'd It's Friday" all year long. The plans for summer might include school, a trip, or just plain relaxation.

But sometime this summer, why don't you take just one hour, find a piece of paper, put a title on it like one of those listed below, draw up a quick outline, fill in the details and send it to UBEA Headquarters or to one of the Standards Editors. It's easy to write an article—once you have an outline. There is only one word of caution. Once you get started, don't try to cover the whole field of business education; just stick to your one idea and develop it. When you get to 900 words, stop, look your masterpiece over quickly, allow yourself at least a little thrill about it, then send it in.

Nothing to write about? Far from it. The whole area of standards and business cooperation is wide open. Just a few thoughts on any of the topics listed below would be of interest to other teachers and would give you a real satisfaction in contributing to the literature of business education.

On Cooperative Education:

How to rotate students on the job
What employers say about our cooperative work
Cooperative clerical work
Dangers to watch in cooperative plans
How to approach employers for cooperative work
Anyone can (or can't, if you prefer) be a coordinator
What we found out about cooperative work experience
How to put the learning in earning experience
How much should cooperatives be paid?
What is real work experience?
How we tie the classroom in with work experience
Cooperative work experience is a lot of bunk
Cooperative secretarial work
The records needed for cooperative work
An actual comparison of students on a cooperative plan with those not on a cooperative plan

On Business Relationships:

How our local businessmen helped our business education department
The business forms I got from local business offices
Preparing for a series of speeches by businessmen
What to do after an outside speaker has talked
Displays and bulletin board material from local offices
An outline we use for career day speakers (to keep them on the subject)
Characteristics of sound community relations

On Standards:

The real reasons for standards
Difficulties in attaining standards
Difficulties in developing standards
Solutions to problems of standards
How to make students conscious of standards
Should standards be lowered?
The standards by which I teach
What I found about standards in business
What about health standards; attitude standards?
There's more to standards than performance
Tests for measuring production
How our school developed valid standards with local business offices
Standards in the retailing field
How about some "standard" nomenclature on standards
Standards are a lot of hokus-pokus
Standards for students working on office machines
Standards in typewriting or shorthand (emphasis should be on standards, not on the teaching)
What clerical operations can really be standardized
Use of time and motion studies in developing standards

If you don't like the suggested titles, don't let that stop you. You can still make up another one and send your ideas to one of the other editors—they, too, are always happy to receive manuscripts from business teachers who have new experiences to relate. And if that one hour on your article doesn't use up your entire vacation, write another article.

Emphasis should be on techniques, "how to's," experiences, practical things—things that will help other teachers.

CHARLES B. HICKS, *Associate Editor*

UBEA In Action

NEWS, PLANS, AND PROGRAMS

JOINT CONVENTIONS OF UBEA AND M-PBEA

Condensed Program

Thursday, June 26

Tours and Registration (1:00-5:00 p.m.)
Dinner Session (6:30 p.m.)

Friday, June 27

Keynote Address (9:00-9:45 a.m.)
Panel Discussions (10:00-11:00 a.m.)
Business Session, Mountain-Plain Business Education Association (2:00 p.m.)
Picnic in the Rockies (5:00-9:00 p.m.)

Saturday, June 28

UBEA Representative Assembly, Fifth Annual Meeting (9:00- 11:45 a.m.)
UBEA-MPBEA Fellowship Luncheon (noon)
Professional Session (1:30-2:15 p.m.)
Panel Discussions (2:15-3:15 p.m.)
Mountain-Plains Assn., Business Session (3:30-5:00 p.m.)
National Council for Business Education. Business Session (1:30-6:00 p.m.)
UBEA Representative Assembly, second Session (8:00-9:45 p.m.)

Sunday, June 30

Breakfast Session, National Council for Business Education (8:00-10:30 a.m.)

Albany Hotel, Denver, Colorado

ISBE TO MEET IN NEW YORK

Approximately one hundred delegates from abroad and fifty delegates from the UBEA affiliated associations are expected to register for the Twenty-Sixth Annual Economic Course sponsored by the International Society for Business Education. The nine-day meeting will open at the Barbizon-Plaza Hotel in New York City on August 17.

A full program of lectures, discussion groups, and social events has been scheduled by Hamden L. Forkner, president of the U. S. Chapter. Delegates will have an opportunity to tour New York City and certain other cities under conditions that are not generally available to individuals. This is the first time that the United States Chapter of ISBE has had an opportunity to sponsor the convention.

RESEARCH

The Committee on Coordination and Integration of Research in Business Education presented the following proposal for reorganization at the annual meeting held in Chicago: "It is hereby proposed that the Research Foundation of the United Business Education Association, Delta Pi Epsilon, and the National Association of Business Teacher-Training Institutions cooperate in the reorganization of the Committee on Coordination and Integration of Research in Business Education." The proposal includes eight recommendations.

1. The present Committee on Coordination and Integration of Research in Business Education shall consist of two committees: a planning committee and an advisory committee.

2. The members of the planning committee shall consist of six members, two representatives from each of the three cooperating organizations. Each of the three cooperating organizations will elect or appoint their two representatives to this committee.

3. The members of the planning committee shall serve for long enough terms to permit them to do long-range planning, and to enable them to follow through with their plans. Four-year terms seem feasible, with the terms staggered so that at all times there will be veteran members on the committee. Each organization may initially appoint a two-year and a four-year member to the committee, after which all appointments would be for four years.

4. The chairman of the planning committee shall be elected by the members from their own number.

5. The functions of the Committee on Coordination and Integration of Research in Business Education shall be as follows:

   a. To inventory current research in business education — both completed research and research in progress.
   b. To disseminate the results of research and other information about research in business education.
   c. To study needed research in business education.
   d. To minimize unprofitable duplication of research in the field.
   e. To coordinate the research efforts of individuals and of organizations so that more extensive research, even on a nation-wide basis, may be undertaken.
   f. To aid in standardizing instruments and procedures for common research problems.
   g. To investigate and report research resources, both financial and human, available to business education.
   h. To perform such other functions as may be committed to it by the parent organization.

While attending the meetings of Professional Divisions in Chicago, President Ray Price and Executive Secretary Hollis Guy compared notes for the summer meetings sponsored by UBEA.

6. The planning committee may set up whatever subcommittees are needed for the intensive pursuit of particular functions.

7. Each of the cooperating organizations shall be responsible for the expenses of its members on the planning committee.

8. An advisory committee, of an undetermined number of members, shall be appointed cooperatively by the presidents of the three organizations and the members of the planning committee. It is suggested that research leaders in the field of business education and representatives of such organizations as the National Education Association, the U. S. Office of Education, the National Office Management Association, and others be invited to serve on the Advisory Com-

mittee. Members of the Advisory Committee shall serve for three-year terms with one-third of the membership retiring each year.

The proposal was approved by the Executive Board of UBEA and by the Executive Committee of NABTTI. It is awaiting action by the Executive Committee of Delta Pi Epsilon at its next meeting. The action was proposed by the president of NABTTI, John M. Trytten; the president of Delta Pi Epsilon, M. H. Freeman; and the president of the Research Foundation of UBEA, Herman G. Enterline.

NABTTI

The 25th annual convention of the National Association of Business Teacher-Training Institutions was held in the Hotel Sherman, Chicago, Illinois, February 21-23, 1952. President John M. Trytten, Department of Business Education, University of Michigan, Ann Arbor, presided.

Both the general sessions and the eight group conferences of the program were devoted to the theme: "Contributions of Business Teacher-Training Institutions to the Professional Growth of Teachers."

At the business meeting, reports were given by Olive Parmenter, Bowling Green State University, chairman of the Committee on Recruitment of Business Teachers; by Harry Huffman, chairman of the Committee on Teacher Certification; and by Elvin S. Eyster, Indiana University, chairman of the Committee on Standards for Evaluative Criteria.

Virgil Cheek, head of the Department of Business Administration, Southwest Missouri State College, Springfield, was elected to the vacancy created by the expiration of the term of office of James Meehan, Hunter College.

On Saturday, the twenty-third, a joint meeting was held with the American Association of Colleges for Teacher Education during which tentative "Standards and Evaluative Criteria for Business Education" were presented by Elvin Eyster and discussed by the members of the audience.

Other UBEA division meetings held jointly with NABTTI were: U. S. Chapter, ISBE; Research Foundation; and the Administrators Division.

IMPORTANT TO UBEA MEMBERS

- If your mailing address is to be changed, please notify your national headquarters office at the earliest possible moment so that you may continue to receive your copies of BUSINESS EDUCATION FORUM without interruption.
- The change of address order should be made by post office form number 225 or by postal card, giving the old address as well as the new. The old address is important because address plates are filed by states and cities, and your old address is our clue for locating the plate to be corrected.
- It is important also that you give both the new and the old addresses when renewing a membership if the present address is different from the one at which you received UBEA publications last year.
- Since the time required for processing a change of address or new membership is approximately three weeks, you are urged to notify headquarters as soon as you know the new address, preferably six weeks in advance.
- Back issues of the FORUM are not available on memberships entered following the month of publication. When in stock, back issues may be purchased at the single copy rate which is fifty cents.

Summer School Expenses—Are They Deductible?

BY E. C. MCGILL, *Kansas State Teachers College*

Expenses incurred by a teacher in attending summer school are deductible as ordinary and necessary business expenses, where such education is prompted by the necessity of renewing a certificate as a prerequisite under state law to continuing work as a teacher, and in order to maintain, preserve, and carry on a teaching position presently held. In the case of *Nora Payne Hill v. Commissioner*, the Tax Court ruling in 1945 stated such deductions were not permissible; however, in 1950 the United States Court of Appeals for the Fourth District reversed the Tax Court ruling. In June, 1951, the *Internal Revenue Bulletin* included a statement which supplied additional information concerning the official interpretations of the Bureau of Internal Revenue.

The laws of Virginia where Nora Payne Hill lived and engaged in teaching for twenty-seven years specified that "no teacher shall be employed or paid from the public funds unless such teacher holds a certificate in full force in accordance with the rules of certification laid down by the State Board of Education." Among the requirements for renewal of a certificate in Virginia was a provision that the applicant must present evidence of college credits in professional or academic subjects earned during the life of the certificate, or pass an examination on five selected books.

Nora Payne Hill, an English teacher, chose the alternate of attending summer school and enrolled in a course in the technique of short story writing and another in abnormal psychology, each of which would be most useful to a teacher whose pupils were adolescents.

Tax Court Ruling

The original ruling of the tax court on the deduction for expenses taken by Nora Payne Hill in 1945 was based upon a Treasury Department ruling of 1921 "that expenses of teachers in attending summer school were in the nature of personal expenses incurred in the advancing of their education and were not deductible in computing net income." The tax court ruled:

> "We cannot assume that public school teachers *ordinarily* attend summer school to renew their certificates when alternate methods are available."

The tax court also repeated the Treasury Department ruling of 1921 in handing down its decision.

Court of Appeals Decision

The case was appealed and the judges who sat on the case in the United States Court of Appeals for the Fourth District recognized that the only question to be acted upon in the decision was: Was the taxpayer correct in deducting $239.50 of expenses incurred while attending summer school as ordinary and necessary expenses incurred in carrying on her trade or business? The following provisions of the In-

(*Continued on page* 50)

Affiliated, Cooperating, and UBEA Regional Associations

The announcements of meetings, presentation of officers, and special projects of affiliated, cooperating, and UBEA regional associations should be of interest to Forum *readers. An affiliated association is any organized group of business teachers which has been approved for representation in the UBEA Representative Assembly. A UBEA regional association is an autonomous group operating within a UBEA district which has unified its program of activities with UBEA and has an official representative on the UBEA National Council for Business Education. A cooperating association is defined as a national organization or agency for which the UBEA National Council for Business Education has established a coordinating committee.*

Affiliated Associations

Akron Business Education Association
Alabama Business Education Association
Arizona Business Educators' Association
Arkansas Education Association, Business Section
California Business Education Association
Chicago Area Business Educators' Association
Colorado Education Association, Commercial Section
Connecticut Business Educators' Association
Delaware Commercial Teachers Association
Florida Business Education Association
Georgia Business Education Association
Houston Independent School System, Commercial Teachers Association
Idaho Business Education Association
Illinois Business Education Association
Indiana State Teachers Association, Business Education Sections.
Inland Empire Commercial Teachers Association
Iowa Business Teachers Association
Kansas Business Teachers Association
Kentucky Business Education Association
Louisiana Business Education Association
Maryland Business Education Association
Minnesota Business Education Association
Mississippi Business Education Association
Missouri State Teachers Association, Business Education Section
Montana Business Education Association
Nebraska State Education Association, District 1 and District IV Business Education Sections
New Hampshire Business Educators' Association
New Jersey Business Education Association
New Mexico Business Education Association
North Carolina Education Association, Business Education Section
North Dakota Education Association, Business Education Section
Ohio Business Teachers Association
Oklahoma Commercial Teachers Federation
Oregon Business Education Association
Pennsylvania Business Educators Association
Philadelphia Business Teachers Association
St. Louis Area Business Education Association
South Carolina Business Education Association
South Dakota Commercial Teachers Association
Tennessee Business Education Association
Texas State Teachers Association, Business Education Section
Tri-State Business Education Association
Utah Education Association, Business Education Section
Virginia Business Education Association
Washington, Western Commercial Teachers Association
West Virginia Education Association, Business Education Section
Wisconsin Business Education Association
Wyoming Business Education Association

WHY BUSINESS EDUCATION TEACHERS SHOULD PARTICIPATE IN PROFESSIONAL ORGANIZATIONS

During political campaigns, we often hear charges and counter-charges about "deadheads." Now, the generally accepted definition of a "deadhead" is an individual who receives favors or money for performing a fictitious job. Usually such a job has a big title with little or no work.

We would not think of calling our business education teachers "deadheads." To do so would be both unpatriotic to our profession and untrue for the majority of our teachers. However, we few who get into a "rut" refusing to share and receive new ideas, methods, and techniques and continue to teach as we did ten or twenty years ago may well be classified as "deadheads." We have the title of business teachers and are being paid for something that we are not doing. Teachers are paid on the basis of present-day wages and the taxpayers rightly expect a type of teaching that is based on present-day methods and techniques. Belonging to and participating in our professional organizations is one way that we may keep abreast of the changing educational trends and stay off the "deadhead" list. By so doing, we will be in a better position to give the taxpayers and their children the maximum benefits to which they are entitled.

Opportunities for professional growth should be welcomed by all ambitious business teachers. Such opportunities are provided through membership and participation in professional organizations.

Such service as conventions, conferences, workshops, and publications sponsored by our professional organizations, make it possible for all members to improve their professional status. Conventions, conferences, and workshops bring together teachers who have problems to solve and techniques to share. Although outstanding leaders in the field of business education are usually available to discuss problems and techniques, perhaps the greatest benefit derived from these activities *comes not from the leaders but from the classroom teachers* themselves, working together.

The greatest gain from professional activities goes to those who participate the most. One may participate at meetings by asking questions; commenting on topics under discussion; and serving as member or chairman of panels, discussion groups, and committees. The important thing is to participate—submit articles to the Forum, sponsor a chapter of FBLA, secure at least one new member for the association, talk with other educators about business education organizations and what they are doing to improve school-community relations, and participate in professional meetings. A teacher who participates in professional activities returns to his classroom with new ideas, new techniques, new friends, more enthusiasm, and confidence in his ability.

Association through work in professional organizations develops a better understanding among the members of that organization as well as an appreciation and respect for the problems of other teachers. To the individual member, this means professional growth. To the organization, it means prestige and strength.

Because of the increased tax burden and increased cost of living, we must all look for places to economize. But limiting membership in our professional organizations is a poor way to save money. A business teacher can belong to almost all his professional organizations (local, state, regional, and national—both general education and business education associations) for less than $20 a year—a bargain in itself! And a conservative inventory of the benefits derived from these organizations is convincing proof that to limit membership is "penny wise and pound foolish." Publications alone, which usually go to members without additional charge, are worth more than membership dues if purchased commercially.

To summarize, we may say that the backbone of any organization is its individual members. Therefore, our professional organizations need us—must have us. And we need them for the many benefits they afford us. Why not support them by joining and participating?

Kenneth Durr, *Northwestern State College, Natchitoches, Louisiana.*

Kentucky

The spring meeting of the Kentucky Business Education Association was held on Thursday, April 17, in the Plantation Room of the Seelbach Hotel in Louisville. Guest speaker for the luncheon was John L. Rowe of Teachers College, Columbia University. J. L. Harman, Sr. of Bowling Green, was presented a certificate of honor in recognition of his years of service to business education.

Vernon Anderson of Murray State College was elected president of the association for 1952-53. Mr. Anderson is the SBEA-UBEA Membership Chairman in Kentucky. Thomas Hogancamp of Murray State College was reelected treasurer. Other officers are Hilda Wasson, vice president, and Virginia Ackerman, secretary. The following persons are members of the 1952-53 board of directors: John Tabb, Louisville; Esther L. Runyon, Bardstown; Vernon Musselman, University of Kentucky; and (Miss) Cecil Boyers, Owensboro.

The fall meeting will be held in Owensboro the last of October.

Georgia

More than 150 business teachers attended the spring meeting of the Georgia Business Education Association held in Atlanta on April 4. Elisabeth Anthony of Columbus was reelected president. Gerald B. Robins of Athens was reelected vice president. The new secretary-treasurer is Ruth Nealy.

Fifteen exhibits of business machines and equipment were set up in the association's first attempt to demonstrate the finest equipment as a phase of the overall plan of encouraging teachers and administrators to make better facilities available to the students.

Pointing out that the correct use of devices or "gimmicks" which every teacher has at hand can make instruction fun, Alan Lloyd of the Gregg Publishing Company suggested "Twenty-Five Gimmicks in the Teaching of Business Subjects" and cleverly illustrated specific uses of each.

Theodore Woodward of George Peabody College for Teachers set up "A Balance Sheet for Business Education" in which he pointed out the strengths and the areas for improvement of business education. Cautioning the Georgia business educators that such liabilities as the lack of equipment, narrow curricula, and insufficient professional interests are hindering the development of business education, Dr. Woodward encouraged them to strengthen the weaknesses and to develop such assets as the present day enrollment, the backing received by business organizations, and the contributions of business education to general education to the fullest.

Major items of business covered in the meeting included state committee reports; assistance given to Cameron Bremseth, past president of the organization, in gathering data concerning business education in Georgia; and several constitutional changes involving the raising of dues, and the enlargement of the scope of vice president's duties.—Gerald B. Robins, *Vice President.*

North Carolina

The Business Education Section of the North Carolina Education Association met on Friday, March 28, at a luncheon session in Asheville. W. A. Ashbrook of Western Carolina Teachers College, Cullowhee, presided at the meeting. James B. Crawford, U. S. Civil Service Officer, Veterans Administration, Oteen, spoke on "Training and Placing Students in Civil Service Work." An interesting discussion period followed the talk.

During the business session, the following officers were elected for 1952-53: President, Lois Frazier, Brevard College, Brevard; vice president, Rena Bateman, Walter M. Williams High School, Burlington; and secretary, Jack W. Barnett, Murphy High School, Murphy.

The group voted to inaugurate a program which will stimulate interest among business teachers in the state by working on a district level with the district chairmen in charge.

Alabama

The Alabama Business Education Association held its annual meeting in Birmingham on April 4. The highlight of the meeting was a panel discussion on "The Business Education Program from the Point of View of the Businessman."

Margaret Liner of Jones Valley High School, Birmingham, is president of the association. Other officers are Mary George Lamar of Auburn Polytechnic Institute and Lucile Grissom of Ensley High School in Birmingham.

Arkansas

The Business Education Section of the Arkansas Education Association met in Little Rock on March 28. The meeting was well attended by both high school and college teachers. Clyde I. Blanchard of Tulsa University, Tulsa, Oklahoma, gave an interesting and informative talk on "The Teaching of Beginning and Advanced Shorthand."

Alvin Dickinson of the University of Arkansas was elected president of the association for 1952-53. Other officers elected at the business session are Mary Alice Elam of Yellville, vice president; Marjorie Winslow of Henderson State Teachers College, executive secretary; and Ruth Powell of North Little Rock, treasurer. Herbert S. Madaus of the University of Arkansas is the retiring president.

Mississippi

The annual meeting of the Mississippi Business Education Association was held March 21, 1952. A. J. Lawrence, president of the association, presided at the morning sessions. The program included an address on "Standards in Business Education" by William Maier of the South-Western Publishing Company; an address "Opportunities for Counselling in Business Education," by Eleanor Zeis, supervisor of occupational information and guidance, State Department of Education, Jackson; and an address "Desirable Classroom Activities in Teaching Simplified Shorthand," by Madeline S. Strony, Gregg Publishing Company.

At the luncheon meeting the members were addressed by Harves Rahe, Southern Illinois University, Carbondale, on the topic, "Developing Speed before Accuracy in Teaching Typewriting."

The afternoon session, presided over by Kathleen Carmichael of Clarksdale High School, consisted of a panel discussion on the topic of "The New State Course of Study in Business Education." Included on the panel were Margaret Buchanan, Mississippi State College for Women; B. D. McCallister, superintendent of schools, West Point; S. A. Brasfield, director of instruction, State Department of Education; Ida Mae Pieratt, Mississippi Southern College; Katherine Reilly, High School, Greenville; Iva Ball Jackson, Macon; and Beatrice Hamill, Philadelphia High School.

WBEA

BUSINESS EDUCATION IN THE WEST

Much of the success for the outstanding convention held recently in Oakland, belongs to (left to right) Hamden L. Forkner, keynote speaker; Eleanor Jensen, convention chairman; Cloyd Addison, state president; Marsdon Sherman, regional president; Marian Malloy, publicity director; and Blake Spencer, program chairman.

WBEA-California Convention

The attendance at the WBEA-CBEA Convention surpassed all expectations at the convention with 476 registered for the April 7th and 8th meetings.

Before the convention closed, WBEA elected the following officers:

President—Evan M. Croft, Brigham Young University, Provo, Utah.

Vice President—Eugene J. Kosy, Central Washington College, Ellensburg.

Secretary—Bessie B. Kaufman, Manual Arts High School, Los Angeles, California.

Treasurer—Inez Loveless, Willamette High School, Eugene, Oregon.

Dr. Croft served previously as vice president of UBEA, president of the Utah Business Education Association, and state director for UBEA. Mr. Kosy, the former WBEA secretary, is UBEA state director in Washington. Mrs. Kaufman is a past president of the California Business Education Association. Mrs. Loveless is president of the Oregon Business Education Association.

CBEA elected the following officers for 1952-53: President—McKee Fisk, Fresno State College, Fresno; Vice President—M. D. Wright, San Jose State College, San Jose; Secretary—R. A. Hoffman, Placer Union High School, Auburn; and Treasurer—George S. Witt, Metropolitan Junior College, Los Angeles. These officers served previously as presidents of their respective area associations.

Comments from those in attendance at the convention indicate that there were four outstanding features:

1. *The Excellence of the Speakers.* Hamden L. Forkner of Teachers College, Columbia University opened the convention with a challenging presentation, "Facing Facts in the Present National Emergency." The enthusiasm of the audience was so great that Professor Forkner was asked to speak again at the banquet that same evening. Leslie Lipson, professor of political science at the University of California, speaking on "France's Perpetual Crisis" explained why he feels that, politically speaking, France is the most important country on the continent of Europe today. The Reverend Kenneth A. Carlson of Santa Monica, surpassed all expectations as the Tuesday luncheon speaker with his inspirational "Keeping Your Vision Splendid."

2. *The Practical Nature of the Section Meetings.* All of the section chairmen had skillfully planned practical down-to-earth presentations. Both the new teacher and those teachers with more years of experience found inspiring and practical teaching tips which they could use in their own classroom situations.

3. *The Outstanding Planning Done by the Convention Committee.* Congratulations are certainly due convention chairman, Eleanor L. Jensen, and program chairman, Blake W. Spencer, for their efficient planning. Everything functioned smoothly, time schedules were adhered to; all in all, it was one of the smoothest-running conventions as indicated by the many comments heard throughout and following the meeting.

4. *The Friendly Spirit Evinced by Everyone Attending the Convention.* This was apparent Sunday evening at the lovely open house on the beautiful Lido Deck of the Hotel Claremont. Over 150 persons were present to renew old friendships and make new acquaintances. The friendliness continued throughout the convention, the meetings, the meals, and during those intermissions when time was allotted for visiting the exhibits. This business education Convention, the first combined regional meeting for WBEA-CBEA, has set a high standard for any further convention. "Outstanding" is a term that can be applied without any exaggeration.—Marian V. Malloy, *Publicity Chairman.*

Washington

The Western Washington Commercial Teachers Association met for a luncheon session on March 8 at the Roosevelt Hotel in Seattle. Samuel J. Wanous, head of the Department of Business Education at the University of California, Los Angeles, was the guest speaker.

Edward Almquist of Lincoln High School in Seattle presided at the meeting. Other officers who assisted with the meeting were Byron Marshall of Garfield High School, Seattle, and Mary Mae McCann of Bothell High School.

Oregon

At the recent convention of the Oregon Business Education Association held in Portland during the annual Oregon Education Association meeting, Inez Loveless of Willamette High School, Eugene, was reelected president; and Enid Bolton of The Dalles was reelected to the office of treasurer. Other officers elected for 1952-53 are Jay Scholtus, Corvallis High School, vice president; and Gertrude Ditto, Pleasant Hill High School, secretary.

The sixth annual convention was highlighted with such outstanding speakers as

Frank Beach, vice president and personnel director of the U. S. National Bank of Portland, who spoke on "The Businessman Looks at Business Education." Blair Mayne, dean of Sacramento State College, spoke on "General Business Fills a Gap in Secondary Education." Marsdon Sherman of Chico (California) State College and president of the Western Business Education Association spoke on "Business Education's '$64 Question'!" Rex Putnam, State Superintendent of Public Instruction, was master of ceremonies for the luncheon program.

Another feature of the convention was the establishing of the Walter Hyatt's College Scholarship. The scholarship is to be awarded yearly to the outstanding Oregon member of the Future Business Leaders of America. Mr. Hyatt has served for twenty-five years as the Pacific Coast representative of the South-Western Publishing Company.

The grand door prize was a Remington Rand portable typewriter donated by the Portland Branch Office.

MOUNTAIN-PLAINS REGION

M-PBEA

Panel discussions and talks by prominent educators will feature a three-day convention for business teachers in the Mountain-Plains region. The convention will open at noon on June 26 with registration at the Albany Hotel in Denver, Colorado.

Meeting in joint professional sessions will be the delegates to the UBEA Representative Assembly and members of the UBEA National Council for Business Education. Business sessions for the respective associations will be held on Saturday, June 28.

E. C. McGill of Kansas (Emporia) State Teachers College is chairman of the regional association. Kenneth J. Hansen of Colorado (Greeley) State College of Education is chairman of the program committee for the Denver meeting. Earl Nicks, University of Denver, is the convention chairman.

Texas

The Houston Chapter of UBEA named Carlos Hayden of the University of Houston as chairman for the annual spring meeting. Dr. Hayden arranged an interesting program for the April 5 meeting with representatives of business and education as participants.

Janie C. Patterson is president of the chapter. Other officers are (Miss) Robbin Bayer and (Mrs.) Winifred O'Hara. Approximately fifty business teachers are members of the chapter.

UBEA CO-OPERATING ASSOCIATIONS

Delta Pi Epsilon Presents a Selected Bibliograph on Business Education

Approximately one article in ten published during 1951 was selected by members of several chapters of Delta Pi Epsilon as a joint-chapter service project. The project was under the direction of J Marshall Hanna, DPE president; and Vernon A. Musselman, project chairman.

ADMINISTRATION

''The Human Side of Administration,'' by Harvey Andruss. *American Business Education*, October, 1951. Improvement of administration. The human element is considered and evaluated in relation to the various areas of the administrative program.

''Twelve Principles of Good Administration,'' by Charles B. Hicks. *The National Business Education Quarterly*, May, 1951. Administration is defined. Then twelve qualities of good administration are enumerated and discussed briefly.

''Responsibilities of the City Supervisor for Determining Standards,'' by Parker Liles. *Business Education (UBEA) Forum*, May, 1951. Values derived from standards and responsibilities of the supervisor. Specific suggestions are offered for supervisors.

''Evaluating the Physical Needs of the Department of Business Education,'' by S. J. Turille. *Balance Sheet*, October, 1951. The selection of equipment. Problems in the selection of textbooks and principles and procedures that apply to the selection of other business education teaching equipment are treated.

BOOKKEEPING

''Using the Small Group Process in the Bookkeeping Class,'' by Lewis D. Boynton. *Business Education (UBEA) Forum*, December, 1951. Technical ability inadequate for bookkeepers. Ten activities designed for small group participation are outlined.

''Tax Computation—A New Step in the Bookkeeping Cycle,'' by Robert L. Ferguson. *Business Education (UBEA) Forum*, November, 1951. Tax information needed by high school bookkeeping students. Recommendations are made regarding tax information which should complement current offerings in secondary-level bookkeeping.

''Ten Suggestions for Improving Learning and Reducing Failure in Bookkeeping,'' by M. Herbert Freeman. *Business Education World*, June, 1951. Techniques for improving the learning of bookkeeping. A good teacher, employing sound teaching procedures, is cited as a prime requisite in the improving of learning and the reducing of failure in elementary bookkeeping.

''Let's Face the Facts in Bookkeeping,'' by J. Marshall Hanna. *Business Education World*, September, 1951. A discussion of eight myths of bookkeeping. The article indicates the need for facts, not fiction, in the area of bookkeeping.

''Report of the Bookkeeping Committee,'' (editor, Elizabeth T. Van Derveer, *Business Education Observer*, November, 1950). *Balance Sheet*, March, 1951. Improvement in bookkeeping to provide for practical vocational training.

BUSINESS ARITHMETIC

''A Digest of Contemporary Thought About Business Arithmetic,'' by Nelson C. Bean and William M. Polishook. *Business Education World*, May, 1951. Business arithmetic—a problem in education. Objectives, current placement, course content, methods of teaching, and teacher preparation for business arithmetic are analyzed.

BUSINESS LAW

''Life-Adjustment Education Through Basic Business Law,'' by I. David Satlow. *Business Education (UBEA) Forum*, March, 1951. A review of the aims of business law with a view toward course enrichment.

CLERICAL OFFICE PRACTICE

''What to Expect of Office Beginners,'' by Francis L. Haskell. *Balance Sheet*, May, 1951. (Reprint with permission from the November, 1950, *Noma Forum*.) Company policy, business consensus, and school criteria relating to skills of new office workers. Prime prerequisites for the success of the beginning office workers are stressed.

''What Constitutes 'Clerical Work' and How Can We Train Students To Do It?'' by E. Duncan Hyde. *Business Education World*, June, 1951. Clerical work and its place in the curriculum. Analysis of clerical processes, methods of presentation, and curriculum placement are presented.

''Seven Suggestions for Developing More Businesslikeness in Business Classes,'' by Clarabelle McDermand. *Business Education World*, October, 1951. How business teachers can make their rooms more like business offices.

CURRICULUM

''A Teacher Turns Stenographer,'' by Mary A. Horan. *The National Business Education Quarterly*, Fall, 1951. Vacation work experience. Some important aspects of

business, which too often are not recognized in the classroom, are discussed.

"Programming Business Teachers," by I. David Satlow. *Business Teacher*, May-June, 1951. Nine guiding principles for the scheduling of class assignments to teachers.

"How to Make Curriculum Changes," by A. E. Schneider. *Business Teacher*, December-January, 1951. Why curriculum changes are needed and why the business teacher must be alert to these needs. Three main considerations—gaining cooperation, educating, and studying ramifications of changes—are treated in detail.

DISTRIBUTIVE EDUCATION

"How We Can Use Salesmanship to Recruit Superior High School D. E. Students," by Joseph C. Hecht. *Business Education World*, January, 1951. Ten ways to give publicity to the distributive education program and to attract superior students.

"Five steps for Coaching Individual D. E. Students to Better Job Efficiency," by Louise S. Hitchcock. *Business Education World*, May, 1951. Five steps for D. E. co-ordinators. Concrete, illustrated suggestions are discussed for individualizing classroom instruction to supplement daily work experience of D. E. students.

FILING

"Some Facts and Ideas to be Considered in Teaching High School Students to File," by Charlotte Boren. *Business Education World*, December, 1951. "Just a file clerk." Basic difficulties in motivating students of filing to the point of achieving vocational competence are summarized.

GENERAL BUSINESS

"The A to Z in Basic Business Teaching Aids," by Gladys Bahr. *Business Education (UBEA) Forum*, January, 1951. A list of 26 effective teaching aids, with illustrations for use in teaching basic business.

"Experimental General Business—A Challenge to the Teacher," by Paul Curtis. *Balance Sheet*, October, 1951. Three frequently used methods of teaching general business. Following a critical analysis of teaching methods, specific recommendations are offered.

"Needed Research in Basic Business Education in the Secondary Schools," by Paul S. Lomax. *Business Education (UBEA) Forum*, March, 1951. Investigation of four general problem areas of basic business.

"Teacher Motivation of General Business," by Fairy Christian McBride. *Business Education (UBEA) Forum*, November, 1951. The "why" and "how" of enthusiasm in general business.

MISCELLANEOUS

"Who Is Supposed to Teach English?" by Emma K. Felter and John Schroeder. *Business Teacher*, September - October, 1951. A plea for cooperation in presenting basic English. Weaknesses in everyday English are analyzed and followed by a suggested approach to their solutions.

"American Women in Business," by Vera Green. *American Business Education*, March, 1951. Qualities and characteristics essential for advancement of American women in business.

"Challenges From Beginning Teachers For Improvement of Business Teacher Education," by John J. Gress. *The National Business Education Quarterly*, December, 1951. Teaching difficulties of beginning business teachers as bases for improvement of instruction.

"Business Teaching and Business Experience," by J. L. Harman. *Balance Sheet*, September, 1951. Business experience neither practical nor essential for good teaching. Reasons and examples are related to show that actual work experience is illogical and impractical due to the wide diversification and varying levels of business enterprises.

"What Every Young Business Teacher Should Know," by Kenneth J. Hansen. *The Journal of Business Education*, September, 1951. Seven characteristics of professional business teachers discussed.

"Packaging Your Personality," by Elizabeth Kardos, *American Business Education*, May, 1951. Under dressed? Over dressed? Well dressed? A fashion authority stresses the importance of good taste in grooming as an essential element in personality development.

"Guideposts to Successful Teaching," by Donald J. D. Mulkerne. *Journal of Business Education*, December, 1951. Guideposts for beginning teachers. The beginning teacher should be aware of certain dangers and opportunities which lie ahead of him during his first year of teaching.

"Teachers Should Meet Performance Standards, Too," by S. J. Wanous. *Business Education (UBEA) Forum*, May, 1951. Good teaching—a rarety! Values to the business teacher of the demonstration, experimental, apprenticeship, and problem-solving methods of teaching are stressed.

SHORTHAND

"Shorthand Teaching Problems: The Class With a Wide Range in Student Abilities," by Harry B. Bauernfield. *Business Education World*, September, 1951. Providing for individual differences in shorthand classes.

"The Shorthand Preview—Why, When, Where, and How It Should Be Used," by Mary Bugar, Ethel Rudesul, and Edna Skrable, *Business Education World*, December, 1951. Previewing, a prerequisite to success in shorthand. The relationship between the successful preview technique and achievement in shorthand are studied.

"Applying Work Simplification to Transcription," by Opal DeLancey, *Business Education (UBEA) Forum*, January, 1951. A discussion of how basic principles of work simplification—effective arrangement of materials, good work habits—may be applied to a transcription class.

"Fallacies in Teaching Shorthand, 5-6," by Louis A. Leslie. *Business Education World*, January-February, 1951. Fifteen common teaching fallacies. Each is analyzed to establish its undesirability, followed by a recommended alternative procedure.

"Ten Ways to Help Shorthand Learners," by Marks Lifton. *Business Education World*, April, 1951. Ten ways in which the teacher can improve achievement in shorthand.

"How to Teach the Use of a Secretarial Reference Book," by Madeline S. Strony. *Business Teacher*, February, 1951. Eight suggestions for teaching students to use a secretary's handbook. A ten-lesson course is outlined for use with Hutchinson's *Standard Handbook for Secretaries.*

TYPEWRITING

"Standards in Typewriting," by Fred C. Archer. *Journal of Business Education*, May, 1951. Standards—their origin and meaning. The "best method" aproach is recommended and analyzed.

"Suggestions to Beginning Teachers of Shorthand and Typing," by Joseph B. Cleary. *Journal of Business Education*, May, 1951. Aids to the beginning teacher. Techniques are given that are usually not presented in methods classes. The suggestions offered are based upon the writer's personal experience in the classroom and reports from fellow teachers.

"Trends in Typing Instruction," by Harry J. Jellinek, et al. *American Business Education*, March, 1951. A survey of purposes, trends, and new practices in typewriting. A comprehensive study is made of typewriting, including aims, grading, and areas of learning for each semester.

"New Discoveries in the Teaching of Typing," by Louis A. Leslie and Philip S. Pepe. *Journal of Business Education*, October, 1951. Why and how—correct order of presentation—grouped letter pattern practice.

"The Correlation of a Methods Class in Typewriting with a Demonstration Class in Elementary Typewriting on the College Level," by Dorothy Veon. *The National Business Education Quarterly*, March, 1951. Organization of the courses—the first week's teaching—evaluation of student achievement. Benefits from student teachers' observing an elementary class for the entire semester are explained.

"Tachistoscopic Training for Beginning Typewriting Instruction," by Fred E. Winger, *Balance Sheet*, April, 1951. An experiment in the adaptation of the tachistoscope in the typewriting class.

FBLA Forum

FBLA officers of the Tomah (Wisconsin) High School Chapter in cooperation with their sponsor, Mrs. D .R. Krueger, maintain a full program of activities for the more than one-hundred chapters members and the school. The Chapter was organized in December, 1947.

New Chapter in Georgia

The installation of the Jordan (Columbus) Vocational School Chapter of the Future Business Leaders of America was held on April 9. The candlelight service was conducted before the entire school assembly. Jimmy Jones, president of the Georgia Chapter, and three members of the Lanier Chapter assisted with the installation ceremony.

Miss Elisabeth Anthony and Mrs. Lillian Benson are co-sponsors of the Chapter. The organization is sponsored by the Business and Professional Women's Club.

Chapter members have had an opportunity to hear guest speakers discuss telephone courtesy, personality characteristics, personnel opportunities, and civic leadership.

Officers for the Chapter are Patsy Harvey, president; Joan Anderson, vice president; Ann Crowson, secretary; and Peggy Howell, treasurer.

Fifteen members and the sponsors attended the state convention held in Milledgeville.

Community Projects at Van Nuys

The Van Nuys (California) High School Chapter of FBLA was responsible for collecting donations from homerooms for the March of Dimes Campaign. The Chapter does this as a service to Van Nuys High School and the community. Last fall the group collected donations for the Community Chest Campaign.

An after-school visit will be made to the California State Employment Service office. Some of the regulations regarding unemployment and disability insurance will be explained in addition to demonstrations of the four filing systems used by the office.

Officers of the Chapter are Jackie Rubesa, president; Inga Low, vice president; Marjorie Miller, secretary; Joyce Burgess, historian; and Diana Moller, treasurer. Mrs. Helen Marcus is the sponsor.

The Van Nuys High School Chapter was organized in April, 1951. The Chapter has thirty-four active members. The group is also active in the state Chapter and sends representatives to the state conventions.

FBLA officers of the Bethlehem Center High School Chapter in Delmar, New York are shown following a discussion of club objectives. The Chapter was organized in April, 1950.

FBLA In Action

LOCAL CHAPTERS

Pennsylvania Organizes State Chapter

The first FBLA convention for Pennsylvania chapters of FBLA was held on March 29 at Pennsylvania State College. Francis Criss, president of the Penn State College Chapter, welcomed the group. Dr. Dorothy Veon spoke on "Formation of the State Chapter." The remainder of the first session was devoted to business including the adoption of the state constitution and by-laws.

The following state officers were elected for 1952-53: President—Francis Criss, Penn State College; vice president—Barbara Hall, Brookville; secretary—Kathleen Farber, South Huntingdon; treasurer—Lillian Walfrom, Upper Merion; and reporter—Gerrie Dykins, Warren. Directors are Barbara Basinger and Dayne Galbraith, Brookville; Jim Hancock, Penn State College; Charles Dananza, South Huntingdon; and Ruth Foster, Penn State College High School.

Technical skills are not enough for members of the Clay County Community High School Chapter at Clay Center, Kansas. The group adopted a flood-stricken family of nine children and provided them with boxes of food, clothing, and toys. In times of emergency, the Chapter members perform clerical and secretarial duties for the Red Cross. Miss Edna Long is sponsor of the Chapter which was organized in April 1951. The Chapter had thirty members in 1952 and plans to expand its membership and program next year.

Illinois State Chapter

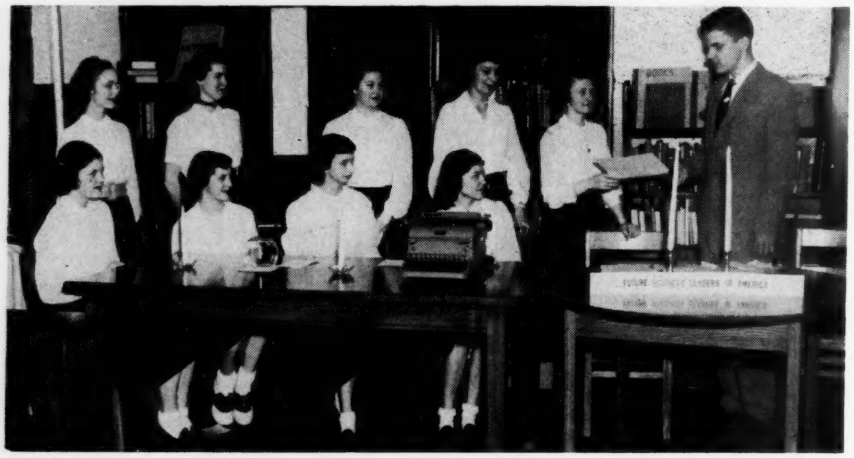
The third annual state convention of the Future Business Leaders of America was held in the Leland Hotel, Springfield, Illinois, March 28 and 29.

On Friday, delegates toured the Franklin Life Insurance Company, and the Lincoln Shrine. Dr. D. V. Chapman, Decatur banker, spoke at the banquet on "The Signals of Success."

At the Saturday luncheon, Mr. Henry G. Kreim, personnel director of the Franklin Life Insurance Company, led the panel discussion on "The Job and I." Each chapter was represented on the panel.

Following the luncheon, the convention closed with the presentation of awards, installation of officers, and the closing address by Robert T. Stickler, state advisor.

Officers elected for the year 1952-53 are Don Wade of Centralia, president; Nancy Lageschulte of Wauconda, vice president; Sarah Eubank of Norris City, secretary; Jeanne Burghard of Skokie, treasurer, and Barbara Torn of Naperville, recorder. Directors are Marsha Mann of Elgin; Nancy Sellers of Morton; Roger Olson of Leland; Wanda Debow of Centralia; and Jerry Goldstein of Elgin.



John Covington of Ringgold, Virginia, accepts the charter for the Dan River High School Chapter from Peggy Fleming, president of the Chapter in Martinsville. Members of the installation team from Martinsville are shown in the picture with the Dan River officers.

Louisiana State Chapter

The Fourth Annual Convention of FBLA was one of the most outstanding meetings of the year in Louisiana. During the afternoon of Friday, March 7, ten chartered buses and a motorcade of automobiles from all sections of the state arrived on the campus of Northwestern State College in Natchitoches. By six o'clock in the evening, more than 1200 members and sponsors of FBLA had registered.

Convention activities began with the campaign managers of the various chapters presenting their candidates for the state offices. The remainder of the evening was devoted to a social session, the contest for selecting Louisiana's FBLA song, and the contest for "Miss Model Secretary." Istrouma High School Chapter won the song contest. Jo Ann Weaver of Natchitoches High School was proclaimed Louisiana's model secretary.

Special-interest groups met on Saturday morning. The group meetings were followed by a general session. Following the addresses of welcome and an appropriate response the state supervisor of high schools, Mr. Raphiel Teagle, gave a most interesting and inspiring talk.

Saturday's contests were for first-year typists, chapter scrapbooks, and FBLA posters. (Miss) Jimmie Mae McMurray of Winnfield High School was declared winner of the typewriting contest. In the poster and scrapbook contests, first place went to Lafayette High School for the poster and to Sulphur High School for the scrapbook. When the points for the various contests and for convention attendance were tallied, Westwego High School Chapter was declared the state winner and was presented the Gladys

Peck loving cup. Istrouma and Natchitoches were in second and third place, respectively.

The House of Delegates elected the following state officers: President—Gerone Lafargue of Sulphur High School; vice president—Carolyn Freeman of Istrouma High School; secretary-treasurer—Carolyn Shewmake of Westwego High School; and reporter—Jenell Babineaux of New Iberia High School.

Fourth Annual South Carolina Convention

The fourth annual South Carolina Convention of the Future Business Leaders of America was held at the Wade Hampton Hotel in Columbia on April 5. More than 190 sponsors and members, representing 23 FBLA chapters, attended the convention.

The welcoming addresses were made by the Mayor of Columbia, J. Macfie Anderson; J. M. Blalock, president and publisher of the Columbia Record; and J. V. Kneece, principal of the Newberry High School. Joan Franklin, president of the State FBLA, presided.

"Builders of Business" was the title of the address given by Dr. James C. Kinard, president of Newberry College. R. W. Taylor, chairman of the advisory council of the Greenville chapter of the National Office Management Association, was the luncheon speaker. After the luncheon the members saw a movie entitled, "South Carolina." Olympia High School then conducted a tour of the Museum of Art and the grounds of the Governor's Mansion.

The newly elected officers are as follows: President—Shirley Oswald, Olympia High School; first vice-president—Rennie Derrick, Irmo High School; second vice-president—Patsy Berry, Leaville McCampbell High School; third vice-president — Furman Hall, Blythewood High School; secretary — Mary Louise Brewer, Manning High School; assistant secretary—Corine Maye, Clinton High School; treasurer—Barbara Hutto, Columbia High School; historian — Jean Roper, Taylors High School; reporter—Jewell Abbott, University High School; assistant reporter — Betty Creekmore, Beaufort High School; and corresponding secretary — Jeanette McDonald, Parker High School.

The new sponsor for this year is Mrs. C. K. Hollis, Olympia High School, and the assistant sponsor is Mrs. M. C. Hanna, Hemingway High School.

Oregon State Chapter

Oregon State College was host to the Fourth Annual Convention of FBLA chapters on April 18-19, 1952. The meeting opened with a semi-formal banquet at which time the state officers, sponsors, and candidates for state offices were presented.

On Saturday morning, the various chapter presidents gave brief reports concerning the activities of their respective groups. An installation service was held for new chapters at the luncheon. The remainder of the day was given over to tours of interest to the visiting delegates and friends.

The executive council established the following requirements for state officers.

President—The candidate must be a member of a junior class and currently a president of some organization or has held the office of president of some organization.

Vice President—The candidate must be a member of a junior class and currently a vice president or a past president of some organization.

Secretary—The candidate must be a member of a sophomore or junior class and currently holding the office of secretary in some organization.

Treasurer—The candidate must be a member of a sophomore or junior class and currently holding the office of treasurer or has been treasurer of some organization. In addition, the treasurer must be enrolled in a bookkeeping class or must have completed a class in bookkeeping. The names of nominees must be entered prior to the opening of the convention.

Miss Clara Voyen of Albany High School is the state sponsor.

Florida State Chapter

The 1952 convention of Florida FBLA Chapters was held on the campus of Florida State University, February 29-March 1. Speakers for the meeting were Dr. A. B. Martin and R. A. Gray. Dr. Martin is vice president of Florida State University and Mr. Gray is Secretary of State in Florida.

At the close of the two-day convention, the following officers were installed: President—Joann Simms of Florida State University; vice president—Hinton DeBarry of Auburndale High School; secretary—Buddy Beachum of Coral Gables High School; treasurer—Betty Johnson of Alva High School; and reporter—Warren Croke of Umatilla High School.

Ohio Executive Committee Reports

The executive committee of the Ohio State Chapter of FBLA has selected the Leland Hotel in Mansfield as headquarters for the state convention which will be held on October 11-12, 1952. The chapters at Terrace Park, Genoa, Bowling Green, Sylvania-Burnham, and Mentor will be in charge of convention arrangements.

Tentative plans have been made for a tour of the Westinghouse Plant on Friday afternoon. The opening session will be held on Friday night at which time candidates for state officers will be presented. Each school will be limited to the presentation of two candidates and the persons nominated must be present to accept the nomination. The election of officers is scheduled for Saturday morning and the installation ceremony will follow the luncheon session.

When the executive committee met on March 8, the group accepted the responsibility of sending representatives to the annual meeting of the Ohio Business Teachers Association in Columbus on April 25-26, 1952. In addition to naming the state officers as delegates to the meeting, it was decided that each chapter should have a representative at the OBTA convention.

A *News Letter* for Ohio chapters is planned for next year.

Virginia State Chapter

Among the highlights of the annual state convention held in Richmond on April 18 and 19 was the presentation of awards. The Christiansburg High School Chapter received the award for being the most outstanding chapter in Virginia. The trophy was a huge loving cup donated by the Richmond chapter of the National Office Management Association. Varina High School was presented a blue and gold FBLA banner for having the largest attendance at the convention.

In addition to addresses, tours, and social events, four group meetings were held. The following topics were selected for discussion by the respective groups: "Improving FBLA Through Social and Promotional Activities," "Improving FBLA Through Activities that Develop Business Knowledge and Skill," "Improving FBLA Through Financial Activities," and "Improving FBLA Through School and Community Activities."

More than 200 FBLA members and sponsors registered for the second annual convention.

Summer School Expenses

(*Continued from page* 41)

ternal Revenue Code applicable to the issues involved constituted the basis for the decision.

Section 23 (a) (1) (A) states "In computing net income there shall be allowed as deductions:

"(a) Expenses"

"(1) Trade or business expenses"

"(A) In general—all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including—traveling expenses (including the entire amount expended for meals and lodging) while away from home in the pursuit of trade or business;———."

Section 23(a) (2) states, "In computing net income there shall be allowed as deductions:

"(a) Expenses"

"(2) Non-trade or non-business expenses.—In the case of an individual, all the ordinary and necessary expenses paid or incurred during the taxable year for the production or collection of income, or for the management, conservation, or maintenance of property held for the production of income."

The ruling of the United States Court of Appeals for the Fourth District was that the claim for deductible expenses had met the requirements set forth in the code: (a) in that the claim had been "paid or incurred" within the taxable year, (b) had been incurred in carrying on a "trade or business," and (c) was both "ordinary and necessary."

Official Interpretations

The next six paragraphs are quoted directly from the *Internal Revenue Bulletin* of January 22, 1951 which is the official interpretation of the Bureau of Internal Revenue concerning deductions by teachers for expenses in connection with summer school attendance. The opening paragraph (I.T. 4044) states the basic rule which takes the place of rule O.D. 892.

"*I. T. 4044*—Summer school expenses incurred by a public school teacher in order to maintain her position are deductible as ordinary and necessary business expenses under section 23(a)(1)(A) of the Internal Revenue Code, and such expenses may be deducted in determining adjusted gross income under section 22(n) of the Code. [O.D. 892 (C.B. 4, 209 (1921)) modified.]

"Reconsideration has been given to O.D. 892 (C.B. 4, 209 (1921)) in the light of the recent decision in Nora Payne Hill v. Commissioner (181 Fed. (2d) 906).

"In O.D. 892, *supra,* [issued in 1921] it was held that expenses incurred by school teachers in attending summer school are in the nature of personal expenses incurred in advancing their education and are not deductible in computing net income.

"In the Hill case [in 1950], the taxpayer had taught in the public schools of the State of Virginia for some 27 years and had obtained the highest certificate issued to public school teachers by the State board of education. She was notified of the expiration of her certificate and that the certificate could not be renewed unless she acquired college credits or passed an examination on five selected books. She elected the former alternative and attended summer school at Columbia University. Thereafter she sought to deduct the expenses which she incurred in that connection as ordinary and necessary business expenses. The United States Court of Appeals for the Fourth Circuit held that such expenses, including tuition, room rent, cost of travel, and the difference between the cost of living while at summer school and at home, properly constituted ordinary and necessary business expenses incurred in carrying on a trade or business which are deductible under section 23(a)(1)(A) of the Internal Revenue Code.

"In reaching its conclusion, the court stressed the fact that the taxpayer incurred the expenses "to maintain her position; to preserve, not to expand or increase; to carry on, not to commence." Thus it is apparent that the court did not hold that all teachers attending summer school may deduct their expenses as "ordinary and necessary business expenses." In cases in which the facts are similar to those present in the Hill case, the rule of that case will be applied. O.D. 892, *supra,* is hereby modified to conform with this conclusion.

"In general, summer school expenses incurred by a teacher for the purpose of maintaining her position are deductible under section 23(a)(1)(A) of the Code as ordinary and necessary business expenses, but expenses incurred for the purpose of obtaining a teaching position, or qualifying for permanent status, a higher position, an advance in the salary schedule, or to fulfill the general cultural aspirations of the teacher, are deemed to be personal expenses which are not deductible in determining taxable net income.

"Summer school expenses which are deductible under section 23(a)(1)(A) of the Code may, under appropriate circumstances, be deducted in determining the adjusted gross income of a teacher under section 22 (n) of the Code. Expenses of travel, including meals and lodging, while away from home, incurred by a teacher in connection with the employment, are deductible under section 22(n)(2) of the Code. To the extent that other expenses, including tuition, are reimbursed, expenses which qualify as deductible items under section 23(a)(1)(A) of the Code, they may be deducted in computing adjusted gross income under section 22(n)(3) of the Code. Reimbursements or expense allowances received by a teacher are includible in gross income. (See I.T. 3878, C.B. 1949—2, 24.)"

Conclusions

Upon carefully examining the facts of the case and the circumstances under which the taxpayer attended summer school the crux of deductibility of expenses incurred seems to rest on the following points:

1. The attendance must be required or be an alternate means of renewal of a certificate required for teaching, or

2. The attendance must be required by the contracting agency to retain an existing position with the contracting school, and

3. The courses which are taken *shall not* be for the personal growth and development of the teacher but instead must be for complying with the requirements of renewal of an existing certificate or the specific requirements of the contracting school, and

4. The expenses must be ordinary and necessary expenses incurred in complying with these requirements, and

5. The taxpayer must have been continuously engaged in the profession immediately prior to the incurring of the summer school expenses.

This ruling does not mean that all expenses of all people entering or engaged in the teaching profession can be deducted in computing federal income tax. However, it does have some very pertinent implications for members of the profession as well as for the school boards who are the contracting agents.

Editor's Note: In a future issue of the Forum, Mr. McGill will present some areas in the case of *Nora Payne Hill v. Commissioner* which the teaching profession should explore in the hope that the Bureau of Internal Revenue will issue more clarifying rules.